

VIRGINIA DEPARTMENT OF TAXATION



**Electronic Filing of
Individual Income Tax Returns
Information for
Software Developers
(Tax Year 2008)
Publication VA-1346**

Revised 11/12/08

INTRODUCTION

The Virginia Department of Taxation will again participate in the Federal/State Electronic Filing Program for the 2008 tax year. We realize the success of this program depends upon the efforts of both the participating software developers and the Department. We look forward to working with each of you as you develop and test your software according to the attached specifications.

The purpose of this document is to assist the software developers in preparing Virginia tax data for electronic filing. There are other publications from the Department and from the Internal Revenue Service that will discuss the policies and procedures that will be a part of this program. These documents include:

IRS PUBLICATIONS

Publication 1345, Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 2008)

Publication 1346, Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns (Tax Year 2008)

Publication 1436, Test Package for Electronic Filing of Individual Income Tax Returns (Tax Year 2008)

VIRGINIA DEPARTMENT OF TAXATION PUBLICATIONS

Publication VA-1345, Virginia Department of Taxation Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 2008)

Publication VA-1436, Virginia Department of Taxation Test Package for Electronic Filing of Individual Income Tax Returns (Tax Year 2008)

We believe this guide will help you as you develop your software. Please feel free to contact the Department personnel listed on Page 3 if you have any questions, comments, or concerns. We value your input and appreciate any suggestions you may have.

VIRGINIA ELECTRONIC FILING CALENDAR FOR TAX PERIOD JANUARY 1, 2008 to DECEMBER 31, 2008

Begin Federal/State Software Testing	November 12, 2008*
Begin Transmitting Live Returns to IRS/VA Department of Taxation	January 16, 2009*
Last Date to Transmit VA Returns Electronically	October 15, 2009*

*NOTE: These dates are determined by the IRS and are subject to change.

IMPORTANT NEWS -- PLEASE READ

Self-Select PIN

The Self-Select PIN (Personal Identification Number) method allows taxpayers to electronically sign their *e-filed* return by selecting a five-digit PIN as their signature. This feature will be available for certain Virginia e-file returns during the 2009 filing season. The five-digit PIN can be any five numbers except all zeros. The following authentication will be used when a return is received that contains a taxpayer PIN (IRS120 or IRS125 has a value):

Practitioner prepared – When a Tax Practitioner's PIN is present (IRS126 has a value), the return will not require prior year's FAGI or PIN matches. Field IRS126 (Tax Practitioner's PIN) will not be allowed for "on-line" returns. The practitioner may be required to complete Form VA-8879 (See Attachments).

FED/STATE E-File – When the federal and state returns are filed together, Virginia only receives the return if it passes the federal edits, including federal PIN edits. If the taxpayer used a PIN on the federal return successfully, the Virginia taxpayer's PIN will be accepted without additional edits. Prior year's FAGI or PIN matching is not required. A complete copy of the federal return MUST be in the unformatted record.

State Only E-File - The taxpayer will need to know their *original* (not amended) prior year Adjusted Gross Income (Tax Year 2007). In subsequent filing seasons, the PIN from their prior year's return (Beginning Tax Year 2008) can also be used as verification. To be eligible to use this signature method, a **Virginia** return must have been **E-FILED** in 2008.

Amended Returns

Amended returns for all form types may now be transmitted electronically to the Department.

Direct Deposit/Direct Debit

Direct deposit of a refund and direct debit of a tax due *is* now available for *all* form types.

Refunds are delayed when software programs carry over bank information from a prior year that is no longer valid. Please provide a reminder to check these fields to avoid this type of problem. Additionally, please do not allow debit dates that are not valid to be entered. The debit date must be *after* the transmission date. If a return is filed after the return filing due date, the direct debit date must equal the date of transmission. Direct debits cannot be warehoused for returns filed after the return filing due date.

Many taxpayers are confused when a scheduled debit did not occur on the exact date requested. Taxpayers should be advised that they **WILL** receive credit for a scheduled payment even though they may not see the payment deducted from their account until a few days after their scheduled payment date.

When a direct debit is scheduled on a return, we suggest the use of some type of payment confirmation page. This page should list the taxpayer's banking information, amount of payment and the scheduled payment date. This type of confirmation will reduce the calls and questions related to direct debit for both this agency and your company.

Decedent Returns

Form 1310 must be included in the e-file record, when applicable. This form is required when someone other than the deceased taxpayer, surviving spouse filing a joint return, or a personal representative appointed by the court is claiming the refund. The indicator for the presence of Form 1310 is a required field.

Out of State Tax Credits

Returns with tax credits for taxes paid to bordering states, Maryland and North Carolina will be accepted as part of the Virginia electronic return. The hard copies of the other states' return **must be mailed** to the Electronic Filing Unit once the e-file has been approved. Failure to provide hard copies of the other state's return may cause delays in return processing. These returns should be sent to:

Virginia Department of Taxation
Electronic Filing Unit
P.O Box 27423
Richmond, VA 23261-7423

CONTACT INFORMATION, VIRGINIA DEPARTMENT OF TAXATION

Electronic Filing Coordinator

Tina Thoummarath
(804) 367-0240
tina.thoummarath@tax.virginia.gov

Electronic Filing Analyst

Leo Vaisvil
(804) 367-6100
leo.vaisvil@tax.virginia.gov

TESTING PROCEDURES

Only software developers are required to test their software with the Virginia Department of Taxation. Test data and procedures are to be included in another document, *Publication VA-1436, Virginia Department of Taxation Test Package for Electronic Filing of Individual Income Tax Returns (Tax Year 2008)*, that will be distributed around mid-October.

The Virginia Test Package will be available on our web site at www.tax.virginia.gov under the Tax Professional's section.

Please contact Tina Thoummarath or Leo Vaisvil before submitting any state test returns.

EXCLUSIONS FROM VIRGINIA ELECTRONIC FILING

The following forms/line items **will not be accepted** for electronic filing for the 2008 tax year.

- Prior year returns
- Fiduciary returns (Form 770)
- Returns for any tax period other than January 1, 2008 to December 31, 2008
- Returns containing Other Subtraction Code "99"
- Returns containing "tax credit for taxes paid to another state" (excluding NC and MD. VA returns with credits from MD and NC can be e-filed.)
- Returns with withholding from Form 4852, Substitute W-2

NOTE: In addition to the above exclusions from Virginia electronic filing, any income tax return included in the list of exclusions from Federal electronic filing cannot be filed through the Federal/State Electronic Filing program.

VIRGINIA RECORD LAYOUTS

The Virginia Forms 760, 760PY and 763 returns, original and amended, will be accepted electronically for the 2008 tax year. These can be refund, zero, or balance due returns. The record layouts that follow list all the data fields contained in the IRS generic record. The Virginia use of the data field is listed below the IRS field description. The Virginia return data will be contained in the **generic record**. The **unformatted record will be used** to capture the entire federal return to include federal schedules, forms and wage and tax statement form records as well as **page 2 of Form 760CG, Schedule NPY, Schedule ADJ - Part 2, Schedule FED, Schedule OSC, Schedule CR, Overflow Statement, Schedule VK-1, specific 760PY fields and wage and tax statements (1099-G, 1099-MISC)**.

Please take note of the following:

1. Virginia's name fields will more closely match the standard IRS convention. Due to space constraints we will only be able to accommodate twenty (20) characters of the last name fields. If the last name field exceeds 20 characters, please prompt the user to correct or have the software programmatically make the correction.
2. For returns with a filing status of 2, 3 and 4, the spouse's name must be included on the tax return.
3. Virginia will not be using any of the fields in the IRS "Consistency Section" (IRS 150 - IRS 205).
4. Virginia **does** want a complete copy of the federal return.
5. The generic record must be used to transmit Virginia returns. **Unformatted records will contain federal return, schedules and wage and tax statements as well as the Schedule NPY, Schedule ADJ, Schedule FED and specific 760PY fields, Schedule OSC, Schedule CR, Overflow Statement, and wage and tax statements.**
6. The IRS convention of "sign trailing" will be used for all IRS 12 byte numeric data fields.
7. Only whole dollar amounts should be entered on all forms.
8. Virginia **will again be offering direct deposit** of refunds this year. Direct Deposit is available for all form types.
9. Virginia supports direct debit for ELF tax due returns. Direct debit is available for all form types. The tax payer must indicate the date the withdrawal should be initiated.
10. Each transmitted record must contain a valid Software Developer ID in the IRS field 300 (VA.300-1). The developer selects this ID and informs the department.
11. Payment for balance due returns may be made using the 760-PMT, direct debit, or by credit card through Official Payments. Additional information regarding payment via credit card can be obtained by calling 1-800-2PAY-TAX, or by visiting www.officialpayments.com.

GENERIC LAYOUT (Tax Year 2008)

GENERIC STATE RECORDS

The Generic State Records Section will be utilized for the capture of header information, state direct deposit data, preparer information, and tax return information. The Header Section contains identifying information for the return. The State Direct Deposit Section is used to store bank information. This information does not have to be the same as the Federal Direct Deposit data. The Participant Section is used for capturing return preparation information. The Entity Section contains taxpayer name and address information. The Federal Consistency Section is not used by Virginia. The first Alphanumeric Field (IRS 300) is used to capture more return preparation information.

Please note the following:

1. Variable length and fixed length records should be identified by the length in the header record for each record. Fixed length records will always contain the maximum number of characters indicated in the record definition. Variable length records may contain less than the maximum number of characters.
2. Virginia will **not** utilize any of the federal consistency fields.

UNFORMATTED LAYOUT

(Tax Year 2008)

UNFORMATTED STATE RECORDS

The Unformatted State Records Section will be utilized for the capture of the entire Federal return and wage records (W2, W2-G, and 1099-R). **We will also use the unformatted record to capture the information from page 2 of the 760CG and 760PY, Schedule FED and the Schedule NPY, Schedule OSC, Schedule CR, Overflow Statement, Schedule VK-1, and wage and tax statements (1099-G, 1099-Misc).** The federal data should be identical to the IRS data with the exception of four characters. For these characters, a state character should be substituted for the corresponding IRS value. The characters are as follows:

IRS Character	Substitution Character	ASCII Hex	EBCDIC Hex
****	!!!!	21212121	5A5A5A5A
[{	7B	C0
]	}	7D	D0
#	\$	24	5B

Each unformatted record provides 60 data lines, each 80 bytes in length, following the header section of the record. All 60 lines should be used before another unformatted record is used. Any unused space within the 80-byte data line should be filled with blanks.

Publication VA-1346 Updates
10/23/08

<u>Record</u>	<u>Change</u>
Schedule VK-1	Add Taxpayer ID Number Field 0003 to Header Add Field 0040 for Form Occurrence Number
Generic Record	Identification for field 305-22 changed to 305-22
Schedule OSC	Field 091 Line changed to Line 31
Schedule CR	Form visual line 81c field changed to 0116. Form updated for various text changes.
Schedule NPY	Field 0144 add deduction codes 110, 111, and 112
760CG, page 2	Add Fields 0105 and 0106 for Taxpayer and Spouse Disability Amounts

Publication VA-1346 Updates
11/05/08

<u>Record</u>	<u>Change</u>
Generic Record	Field 305-38 Disability Income Indicator for Primary Taxpayer expanded to resident filers, Schedule ADJCG/Part 1, Value=X or space Field 305-39 Disability Income Indicator for Spouse expanded to resident filers, Schedule ADJCG/Part 1, Value=X or space
760CG, page 2	Field 0097 Disability Income Indicator for Taxpayer/Spouse removed
1099-G	Form visual Field 062 and 063 swapped
1099-MISC	Form visual Field 062 and 063 swapped

Publication VA-1346 Updates
11/06/08

Record

760CG, page 2

Change

Field 0097 Disability Income Indicator for Taxpayer/Spouse previously removed. Field 0097 to be retained as filler, Value=space.

Publication VA-1346 Updates
11/12/08

<u>Record</u>	<u>Change</u>
Table 2	Add School Foundation Code 830001, Williamsburg James City County Education Foundation.
Table 3	Reject Code Descriptions added. The document was released separately on 10/29/08. This version includes updates to edit 023 and 059.

2008 ELF Generic Record Layout

(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
***** Header Section *****						
	Byte Count		4		"2752"	
IRS000	Record ID		6	AN	"STbbbb"	
IRS001	Form Number		6	AN	"0001bb"	
IRS002	Page Number		5	AN	"PG01b"	
IRS003	Primary SSN		9	N	Required Entry. Primary Taxpayer's SSN	
IRS004	Filler		1		blank	
IRS005	Form /Schedule No.		7	N	"0000001"	
***** Header Ends *****						
IRS010	State Code		2	A	"VA"	
IRS011	City Code		2	A	Reserved for future use	
IRS015	Imperfect Return Indicator		1	A	Values = "E" – Exception Processing; or space	
IRS016	ITIN/SSN Mismatch Indicator		1	A	IRS USE ONLY	
IRS019	State Only Indicator		2	A	"SO" (Indicates State Only return data)	
IRS020	Declaration Control Number		14	N	Assigned by filer	
	First two positions		2	N	Value Always "00"	
	EFIN of Originator		6	N		
	Batch Number		3	N	(000-999)	
	Serial Number		2	N	(00-99)	
	Year digit		1	N	"9"	****

IRS023	Return Sequence Number		16	N	Required Entry.	
	ETIN of transmitter		5	N	Must Equal RSN	
	Trans Use Field		2	N	in 1040, A or EZ	
	Julian Date of Tr		3	N	Will be used as filing date of VA return	
	Trans Seq. Number		2	N	(01-99)	
	Seq. Number of Return		4	N	(0001-9999)	
***** State Direct Deposit Section *****						
IRS024	Direct Deposit Indicator		1	N	"1" = Direct Deposit; "2" = Direct Debit; Direct Deposit Direct deposit now available for all form types	****
IRS025	Reserved RTN Flag		1	N	Not Used	
IRS027	Direct Debit Date		8	N	YYYYMMDD--IRS024 Must equal "2"; else zero or spaces. Direct debits on returns transmitted after the return filing due date cannot be warehoused and must equal the transmission date.	****
IRS028	Direct Debit Amount		11	N	Must be zero padded. IRS024 Must equal "2" and IRS 525 Must be > 0.	
	IRS028 Filler		1	AN	MUST EQUAL SPACE	
IRS030	Routing Transit		9	N	Only Valid if IRS024 contains values "1" or "2"	
IRS032	State RTN Indicator		1	N	0 = No State RTN Present; 1 = State RTN found on FOMF; 2 = State RTN not found on FOMF	
IRS035	State Deposit Account Number		17	AN	Only Valid if IRS024 contains values "1" or "2"	
IRS040	Checking Account		1	AN	"X" or blank	
IRS048	Savings Account		1	AN	"X" or blank	
***** Indicators *****						
IRS049	On Line state Return		1	A	"O" = On-Line	
***** Participant Section *****						
IRS050	State Numeric Area		27	N		

2008 ELF Generic Record Layout

(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
VA050-1	Preparer SSN or PTIN		9	AN	1040 Seq 1380	
VA050-2	Preparer EIN		9	AN	1040 Seq 1380	
VA050-3	Preparer ZIP		5	N	1040 Seq 1410-5	
VA050-4	Preparer ZIP +4		4	N	1040 Seq. 1410-4	
IRS052	State Alphanumeric Area		93	AN		
VA052-1	StAck Mailbox ID		5	AN	NOT USED	
VA052-2	Preparer's Firm Name		35	AN	1040 Seq 1370	
VA052-3	Preparer's Address		30	AN		
VA052-4	Preparer's City		20	AN	1040 Seq 1390	
VA052-5	Preparer's State		2	AN	1040 Seq 1400	
VA052-6	Preparer Self-Employed Ind		1	AN	1040 Seq 1350	
IRS055	Spouse's SSN		9	N	Spouse's SSN; Required Entry for filing statuses 2,3 and 4 (<i>760PY and 763 have filing status 4</i>) No Entry allowed for filing status 1.	
***** Entity Section *****						
IRS060	Name Line 1		35	AN	Required Entry	
VA060-1	Primary Last Name		20	A	Alpha only. No blank spaces allowed. Left justification. Hyphen and apostrophe are the only special characters allowed.	
VA060-2	Filler		10		NOT USED	
VA060-3	Primary Suffix		5	A		
IRS062	Date of Death Primary		8		YYYYMMDD	
IRS065	Name Line 2		35	AN		
VA065-1	Secondary Last Name		20	A	Alpha only. No blank spaces allowed. Left justification. Hyphen and apostrophe are the only special characters allowed.	
VA065-2	Filler		10		NOT USED	
VA065-3	Secondary Suffix		5	A		
IRS068	Date of Death Secondary		8		YYYYMMDD	
IRS070	Name Line 3		35	AN		
VA070-1	Primary First name		16	A	Alpha only. Left justification. may have 1 blank space between alpha characters. Hyphens are the only special characters allowed.	
VA070-2	Primary Middle Initial		1	A	Alpha only	
VA070-3	Secondary First Name		16	A	Alpha only. Left justification. may have 1 blank space between alpha characters. Hyphens are the only special characters allowed.	
VA070-4	Secondary Middle Initial		1	A	Alpha only	
VA070-5	Filler		1		NOT USED	
IRS074	In C/O Addressee		35	AN	NOT USED	
IRS075	Address Line 1		35	AN		

2008 ELF Generic Record Layout

(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
VA075-1	Present Home Address (Number street or rural route and apt. number)		35	AN	First position may not be blank (space). No more than one space can exist between characters (word separation). Left justified.	
IRS077	Foreign Street Address		35	AN	NOT USED	
IRS080	Address Line 2		35	AN		
VA080-1	Alternative Address Line - C/O information		35	AN	First position may not be blank (space). No more than one space can exist between characters (word separation). Left justified.	
IRS085	City		22	A	Required Entry. First position can not be blank	
VA085-1	City, town or PO		20	AN	No more than one space can exist between characters (word separation). Left justified.	
VA085-2	Filler		2		NOT USED	
IRS087	Foreign City State or Province		35	AN	NOT USED	
IRS090	City Code		5	A	NOT USED	
IRS095	State Abbreviation		2	AN		
VA095-1	State		2	A	Required Entry	
IRS098	Foreign Country		22	A	NOT USED	
IRS100	Zip Code		12	N		
VA100-1	9 digit zip code		9	N	Required Entry	
VA100-2	Filler		3		NOT USED	
IRS105	County		20	A		
VA105	Resident VA City or County		20	AN	NOT USED FOR 760 Required Entry for 763 and 760PY , must correspond with locality name in locality code list where taxpayer lived on 1/1/09.	
IRS110	County Code		5	N		
VA110-1	Locality Code		3	N	Required Entry. Must correspond with 3 digit code, must be all numeric. See table 1 for valid codes.	
VA110-2	City Box		1	AN	NOT USED for 760. 760PY and 763 only - "X" or space to indicate locality referred to in fields 110-1 and 105 is a "city".	
VA110-3	County Box		1	AN	NOT USED for 760. 760PY and 763 only - "X" or space to indicate locality referred to in fields 110-1 and 105 is a "county".	
IRS115	Telephone Number		12	AN		
VA115-1	Primary Taxpayer Telephone #		10	N	Area code and telephone number of primary taxpayer.	
VA115-2	Filler		2		NOT USED	
IRS120	Primary TP Signature		5	N	Primary TP PIN VA330-1 may be required. See VA-1346	
IRS125	Spouse Signature		5	N	Spouse PIN VA330-2 may be required. See VA-1346	
IRS126	ERO EFIN/PIN		11	N	6 digit EFIN followed by 5 digit PIN	
***** Consistency Section *****						
IRS150	Federal Filing Status		1	N	NOT USED	
IRS155	Total Federal Exemptions		2	N	NOT USED	
IRS160	Wages, Salaries, Tips		12	N	NOT USED	
IRS165	Taxable Interest		12	N	NOT USED	

2008 ELF Generic Record Layout

(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
IRS170	Tax Exempt Interest		12	N	NOT USED	
IRS175	Dividends		12	N	NOT USED	
IRS180	State Refund		12	N	NOT USED	
IRS185	Taxable Soc Sec Benefits		12	N	NOT USED	
IRS190	Keogh Plan and SEP		12	N	NOT USED	
IRS195	Adjusted Gross Income		12	N	NOT USED	
IRS200	Standard/Itemized Deductions		12	N	NOT USED	
IRS205	Earned Income Credit		12	N	NOT USED	
***** Alphanumeric Section *****						
IRS 300	Alphanumeric Field 1		80	AN		
VA300-1	Software Developer ID		10	AN	Required Entry.	
VA300-2	Paid Prep name		31	AN		
VA300-3	Prep Phone Number		10	AN		
VA300-4	Non-paid prep		13	AN		
VA300-5	Prep State EIN		16	AN		
IRS 305	Alphanumeric Field 2		80	AN		
VA305-1	Fed. Data Ind. Flag		1	AN	Required Entry. Value = "V" (variable data)	
VA305-2	VA Form Code		1	AN	Required Entry. Values = "L" (form 760) "P" (form 760PY) "N" (form 763)	
VA305-3	VA Filing Status		1	N	Required Entry. Values = "1" – Single (All Forms) "2" – Married, filing joint; (All Forms) "3" – Married, filing separate; (760 & 760PY only) "3" – Married, spouse has no income from any source (763 only) "4" – Married filing separate return (760PY & 763 only)	
VA305-4	Head of Household		1	AN	Value = "X" if federal filing status is head of household	
VA305-5	Yourself exemption		1	N	Required Entry. For 760 Value = 1; For 760PY Value = 1 if filing status (Field 305-3) is "1", "3" or "4". Value =2 if filing status is "2"; For 763 Value = 1 if filing status is "1" or "4". Value =2 if filing status is "2" or "3".	
VA305-6	65 or over exemption for Primary TP		1	N	Required Entry. For 760 Value = 1 for over 65 years old, Value=space for under 65 years old For 760PY If filing status is "1", "3" or "4", Value =1 for over 65 years. If filing status is "2" and primary and secondary are over 65, Value = 2. For 763 If filing status is "1" or "4", Value = 1 for over 65 years. If filing status is "2" or "3" Value = 1 if one taxpayer is 65 or over, Value = 2 if both taxpayers 65 and over	

2008 ELF Generic Record Layout

(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
VA305-7	Blind exemption for Primary TP		1	N	Required Entry. For 760 Value = space for not blind; Value = 1 for blind For 760PY If filing status is "1", "3" or "4", Value = space for not blind or Value = 1 for blind. If filing status is "2" and primary and secondary are blind, Value = 2. For 763 If filing status is "1" or "4", Value = space for not blind or Value = 1 for blind. If filing status is "2" or "3" Value = 2 if both taxpayers are blind, Value = 1 if one taxpayer is blind..	
VA305-8	Dependents		2	N	Required Entry. Value = 00 through 99	
VA305-9	Total Exemptions		2	N	Value = 01 through 99 Sum of 320-7 and 320-8.	
VA305-10	Spouse's exemption		1	N	Required Entry. For 760 If filing status is "1" or "3", Value = space. If filing status is "2", Value = 1. For 760PY If filing status is "4", Value = 1. For 763 , NOT USED.	
VA305-11	65 or over exemption for Spouse		1	N	Required Entry. For 760 If filing status is "1", "2" or "3", AND for filing status "2" spouse is under 65, Value = space. If filing status is "2" AND spouse is over 65, Value = 1. For 760PY If filing status is "4" AND spouse is over 65, Value = 1. For 763 , NOT USED.	
VA305-12	Blind exemption for Spouse		1	N	Required Entry. For 760 If filing status is "1", "2" or "3", AND for filing status "2" spouse is not blind, Value = space. If filing status is "2" AND spouse is blind, Value = 1. For 760PY If filing status is "4" AND spouse is blind, Value = 1. For 763 , NOT USED.	
VA305-13	Dependents		2	N	For 760 , NOT USED. For 760PY , if filing status is "4", Values = 00 - 99. For 763 , NOT USED.	
VA305-14	Total Exemptions		2	N	For 760 , NOT USED. For 760PY , if filing status is "4", Values = 01 - 99. Sum of 320-9 and 320-10. For 763 , NOT USED.	
VA305-15	Dependent on Another's Rtn		1	A	Value must = "X" if claimed as a dependent on another's return or else space.	
VA305-16	Farmer/Fisherman		1	A	Value = "X" if farmer/fisherman or else space.	
VA305-17	Overseas when rtn due		1	A	All Forms, Value = "X" if overseas on due date or else space.	
VA305-18	Coalfield Employment Enhancement Credit		1	A	NOT ALLOWED FOR ELF RETURNS	
VA305-19	Credit Card		1	A	Value = "X" if paying by credit card or else blank	
VA305-20	Primary TP's business phone number		10	A	Area Code and number, else spaces	

2008 ELF Generic Record Layout

(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
VA305-21	Spouse's business phone number		10	A	Area Code and number, else spaces	
VA305-22	VA305-22 Filler		10	AN	Must equal space. NOT USED.	****
VA305-24	Authorization for TAX to discuss rtn with preparer		1	A	All Forms, Value = "X" if tp authorizes TAX to discuss return with preparer.	
VA305-25	State of Residence		2	A	FOR 760, NOT USED. For 760PY, NOT USED. For 763, Taxpayer's state of residence.	
VA305-26	Name or Filing Change		1	A	For 760, Value = "X" if name, or filing status changed since last filed return, otherwise blank For 760PY, NOT USED. For 763, NOT USED.	
VA305-27	Address Change		1	A	For 760, Value ="X" if address has changed since last filed return, otherwise blank. For 760PY, NOT USED. For 763, Value ="X" if name and address has changed since last filed return, otherwise blank.	
VA305-28	VA return not filed last year		1	A	For 760, Value ="X" if VA return was not filed in prior year, otherwise blank	
VA305-29	Fixed Date Conformity		1	A	Value ="X" if Fixed Date Conformity adjustments were made to the return.	
VA305-30	Form 1310		1	A	Value="X" if taxpayer deceased and 1310 is present, otherwise blank. Required on decedent returns.	****
VA305-31	VA305-31 Filler		1	A		
VA305-32	Prepared by Paid Tax Preparer		1	A	All Forms, Value = X if return was completed by a paid tax preparer.	****
VA305-33	Other Subtractions Code 1	760PY, Line44a 763, Line 39a	2	AN	760PY & 763 only. Enter valid subtraction code or spaces.	
VA305-34	Other Subtractions Code 2	760PY, Line44b 763, Line 39b	2	AN	760PY & 763 only. Enter valid subtraction code or spaces.	
VA305-35	Other Subtractions Code 3	760PY, Line44c 763, Line 39c	2	AN	760PY & 763 only. Enter valid subtraction code or spaces.	
VA305-36	Political Contribution Indicator		1	AN	Used if only Schedule CR credit claimed is the political contribution credit.	
VA305-37	Filing Election		1		Should equal "0" or "7".	
VA305-38	Disability Income Indicator - Primary		1	AN	Value = "X" if Disability Income subtraction (SchADJCG/Part 1, 760PY line 43, 763 line 37) was taken by primary taxpayer, else space.	****
VA305-39	Disability Income Indicator - Spouse		1	AN	Value = "X" if Disability Income subtraction (SchADJCG/Part 1, 760PY line 43, 763 line 37) was taken by spouse, else space.	****
VA305-40	Taxpayer Deceased -- Primary		1	AN	Value = "X" if primary taxpayer is deceased 760PY and 763 ONLY	
VA305-41	Taxpayer Deceased -- Spouse		1	AN	Value = "X" if spouse is deceased 760PY and 763 ONLY	

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(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
VA305-42	Vendor ID		5	AN	NACTP Code OR VA TAX Assigned Vendor Code. This is a required entry.	
IRS310	Alphanumeric Field 3		80			
VA310-1	Date of residence from primary tp		8	N	760PY only , First day of the year primary taxpayer lived in VA. Value = MMDDYYYY	
VA310-2	Date of residence to primary tp		8	N	760PY only , Last day of the year primary taxpayer lived in VA. Value = MMDDYYYY	
VA310-3	Date of residence from Spouse		8	N	760PY only , First day of the year spouse lived in VA. Value = MMDDYYYY	
VA310-4	Date of residence to Spouse		8	N	760PY only , Last day of the year spouse lived in VA. Value = MMDDYYYY	
VA310-5	Federal Adjusted Gross Income	760, Line 1 760PY Line 6 Column B 763, Line 6	11	N	MUST BE Zero Padded..	
	VA310-5 Sign		1	AN	"-" for negative, space for positive number	
VA310-6	Federal Adjusted Gross Income	760PY Line 6, column A	11	N	760PY only , MUST BE Zero Padded..	
	VA310-6 Sign		1	AN	"-" for negative, space for positive number	
VA310-7	Additions	760, Line 2 760PY, Line 7 column B	11	N	ALL Forms -- Must be zero padded. 760 , Additions from page2 of 760 Field 0059 760PY & 763 , Additions from Field 565	
	VA310-7 Filler		1	AN	Must equal space	
VA310-8	Additions	760PY, Line 7, column A	11	N	Must be zero padded. 760PY only , Additions from Field 570	
	VA310-8 Filler		1	AN	Must equal space	
IRS 315	Alphanumeric Field 4		80			
VA315-1	Subtotal	760, Line 3 760PY Line 8 column B 763 Line 8	11	N	All FORMS - The sum of Fields 310-5 and 310-7. MAY BE NEGATIVE.	
	VA315-1 Sign		1	AN	"-" for negative, space for positive number	
VA315-2	Subtotal	760PY, Line 8, column A	11	N	Must be zero padded. 760PY only , Sum of Fields 310-6 and 310-8.	
	VA315-2 Sign		1	AN	"-" for negative, space for positive number	
VA315-3	Age deduction for primary taxpayer	760, Line 4a 760PY, Line 38 Column B 763, Line 33b Column B	5	N	Must be zero padded. (See form instructions)	

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(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
VA315-4	Age deduction for Spouse	760, Line 4b 760PY Line 38, Column A 763, Line 33b Column A	5	N	Must be zero padded. (See form instructions)	
VA315-5	Combined Age Deduction	763, Line 33c	5	N	Must be zero padded. 763 only , sum of Fields 315-3 and 315-4.	
VA315-6	Social Security & Tier I Railroad Retirement claimed on Federal return as income	760, Line 5 760PY, Line 42, Column B 763, Line 36	11	N	Must be zero padded. Enter only the amount of Social Security or Tier I Railroad Retirement included in FAGI (Field 310-5)	
	VA315-6 Filler		1	AN	Must equal space	
VA315-7	State Tax Refund claimed on Federal return as income	760, Line 6 760PY, Line 39, Column B 763, Line 34	11	N	Must be zero padded. Enter only the amount of State Tax Refund included in FAGI (Field 310-5).	
	VA315-7 Filler		1	AN	Must equal space	
VA315-8	Other Subtractions	760, Line 7 760PY, Line 9, Column B 763, Line 9	11	N	Must be zero padded. 760, Must match page 2 of 760 Field 0069. 760PY & 763 , Must match field 670.	
	VA315-8 Filler		1	AN	"-" for negative, space for positive number (760PY is only form type where value can be negative)	
VA315-9	Earned Inc Credit Indicator	No line number	1	AN	If taxpayer claimed an Earned Income Credit on their federal return, Value = X, else space	
VA315-10	Amended Return Indicator	No line number	1	AN	Value = X if return is amended	****
VA315-11	NOL Indicator	No line number	1	AN	Value = X If amended rtn is result of net operating loss	****
VA315-12	PTE Withholding Indicator	No line number	1	AN	Value = X if return includes withholding from form VK1	****
VA315-13	VA315-13 Filler		1	AN		****
IRS 320	Alphanumeric Field 5		80			
VA320-1	Total Subtractions	760, Line 8	11	N	760 only , Must be the sum of Fields 315-3, 315-4, 315-6, 315-7 and 315-8. Must be zero padded.	
	VA320-1 Filler		1	AN	Must equal space	
VA320-2	Total Virginia Adjusted Gross Income	760, Line 9 760PY Line 10, Column B 763, Line 10	11	N	Must be zero padded. For 760 , the difference between Fields 320-1 and 315-1). For 760PY & 763 , the difference between Fields 315-1 and 315-8.	
	VA320-2 Sign		1	AN	"-" for negative, space for positive number	
VA320-3	Subtractions	760PY, Line 9, Column A	11	N	Must be zero padded. 760PY only , filing status 4 only. Subtractions from Field 675.	

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(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	VA320-3 Filler		1	AN	"-" for negative, space for positive number	
VA320-4	Virginia Adjusted Gross Income	760PY, Line 10, Column A	11	N	Must be zero padded. 760PY only , filing status 4 only. The difference between Field 315-2 and Field 320-3.	
	VA320-4 Sign		1	AN	"-" for negative, space for positive number	
VA320-5	Federal Itemized Deductions	760, Line 10a 763, Line 42	11	N	Must be zero padded. 760 & 763 only , Total Federal Itemized Deductions claimed on Schedule A.	
	VA320-5 Filler		1	AN	Must equal space	
VA320-6	State and Local Income Taxes	760, Line 10b 763, Line 43	11	N	Must be zero padded. 760 & 763 only , State and Local Income taxes claimed on Schedule A	
	VA320-6 Filler		1	AN	Must equal space	
VA320-7	930 Exemption Total	no line number	2	N	FORM 760 -- Sum of 305-5, 305-8 and 305-10. 763 & 760PY -- Sum of 305-5, 305-8	****
VA320-8	800 Exemption Total	no line number	1	N	FORM 760 -- Sum of 305-6, 305-7, 305-11 and 305-12.	
VA320-9	930 Exemption Total--	no line	2	N	PY Status 4 only: Sum of 305-10 and 305-13	****
VA320-10	800 Exemption Total--	no line	1	N	PY Status 4 only: Sum of 305-11 and 305-12	
VA320-11	Filler		2		NOT USED	
IRS325	Alphanumeric Field 6		80	AN		
VA325-1	EMAIL -Primary Taxpayer		50	AN	Primary Taxpayer's EMAIL Address	****
VA325-2	VA325-2 FILLER		30	AN		****
IRS330	Alphanumeric Field 7		80	AN		
VA330-1	Prior Year FAGI --- Primary		11	N	Primary taxpayer's prior year FAGI. Used for PIN authentication.	
	VA330-1 Filler		1	AN	"-" for negative, space for positive number	
VA330-2	Prior Year FAGI --- Spouse		11	N	Secondary taxpayer's prior year FAGI. Used for PIN authentication.	
	VA330-2 Filler		1	AN	"-" for negative, space for positive number	
VA330-3	Tax Preparer EMAIL Address		50	AN		****
VA330-4	VA330-4 Filler		6	AN	Not used.	****
***** Signed Numeric Section *****						
IRS 350	Federal Earned Income Credit		11	N	Federal EIC credit amount. Used for statistical purposes.	
	IRS 350 Filler		1	AN	Must equal space	
IRS 355	Standard Deduction	760PY, Line 11(a) Column A	11	N	For 760PY only Must be zero padded. For filing status 4 only. Portion of Standard Deduction from Field 700 for Spouse	
	IRS 355 Filler		1	AN	Must equal space	
IRS 360	Itemized Deductions	760PY, Line 11(b) Column B	11	N	For 760PY only Must be zero padded. Portion of Itemized Deductions from Field 715 for Primary Taxpayer	
	IRS 360 Filler		1	AN	Must equal space	
IRS 365	Itemized Deductions	760PY, Line 11(b) Column A	11	N	For 760PY only Must be zero padded. For filing status 4 only. Portion of Itemized Deductions from Field 715 for Spouse.	

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(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	IRS 365 Filler		1	AN	Must equal space	
IRS 370	760 & 763 Standard or Itemized Deductions 760PY Standard Deduction Amount	760, Line 10 760PY, Line 11a Column B 763, Line 44	11	N	Must be zero padded. 760 and 763 Must be the difference between Field 320-5 and 320-6 for itemized deductions or the standard deduction based on the filing status. 760PY , Portion of standard Deduction from Field 700 for primary taxpayer.	
	IRS 370 Filler		1	AN	Must equal space	
IRS 375	Personal Exemption Amount	760, Line 11 760PY, Line 12 Column B 763, Line 12	11	N	Must be zero padded	
	IRS 375 Filler		1	AN	Must equal space	
IRS 380	Personal Exemption Amount	760PY, Line 12 Column A	11	N	For 760PY only. Must be zero padded For filing status 4 only.	
	IRS 380 Filler		1	AN	Must equal space	
IRS 385	Deductions from VAGI	760, Line 12 760PY, Line 13 Column B 763, Line 13	11	N	Must be zero padded For 760 , must equal field 104 of rec for 760P2 For 763/760PY , must equal field 153 of rec for NPY	
	IRS 385 Filler		1	AN	Must equal space	
IRS 390	Deductions from VAGI	760PY, Line 13 Column A	11	N	For 760PY only. Must be zero padded For filing status 4 only. Must equal field 154 of unformatted rec for SCHEDNPY	
	IRS 390 Filler		1	AN	Must equal space	
IRS 395	Subtotal	760, Line 13 760PY, Line 14 Column B 763, Line 14	11	N	Must be zero padded 760 Field 370 PLUS Fields 375 and 385. 763 Field 540 PLUS Fields 375 and 385 760PY Field 370/360 PLUS 375 and 385	
	IRS 395 Filler		1	s	Must equal space	
IRS 400	Subtotal	760PY, Line 14 Column A	11	N	For 760PY only Must be zero padded For filing status 4 only. Field 355 or 365, PLUS 380 and 390.	
	IRS 400 Filler		1	AN	Must equal space.	
IRS 405	Virginia Taxable Income	760, Line 14 760PY, Line 15 Column B 763, Line 15	11	N	Must be zero padded 760 Field 320-2 LESS Field 395.	
	IRS 405 Sign		1	AN	"-" for negative, space for positive number	
IRS 410	Virginia Taxable Income	760PY, Line 15 Column A	11	N	760PY only. Must be zero padded For filing status 4 only. Field 320-4 LESS Field 400. May be negative or zero.	

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(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	IRS 410 Sign		1	AN	"-" for negative, space for positive number	
IRS 415	Percentage	763, Line 16	11	N	For 763 only. Must be zero padded Must equal Field 865.	
	IRS 415 Filler		1	AN	Must equal space	
IRS 420	Nonresident Taxable Income	763, Line 17	11	N	For 763 only. Must be zero padded Multiply Field 405 by Field 415.	
	IRS 420 Sign		1	AN	"-" for negative, space for positive number	
IRS 425	Tax	760, Line 15 760PY, Line 16 Column B 763, Line 18	11	N	Must be zero padded Must equal Taxable income (Field 405) multiplied by appropriate tax rate. If result is negative, change to zero.	
	IRS 425 Filler		1	AN	Must equal space	
IRS 430	Primary Virginia Adjusted Gross Income	760, Line 16a	11	N	760 only. Must be zero padded For filing status 2 only.	
	IRS 430 Sign		1	AN	"-" for negative, space for positive number	
IRS 435	Spouse's Virginia Adjusted Gross Income	760, Line 16b	11	N	760 only. Must be zero padded For filing status 2 only.	
	IRS 435 Sign		1	AN	"-" for negative, space for positive number	
IRS 440	Spouse Tax Adjustment	760, Line 16	11	N	760 only. Must be zero padded For filing status 2 only. May not exceed \$259. See instructions booklet for worksheet.	
	IRS 440 Filler		1	AN	Must equal space	
IRS 445	Net Amount of Tax	760 and 760PY, Line 17	11	N	Must be zero padded 760 Must be the difference between Fields 425 and 440. 760PY Must equal sum of Field 425 and Field 585.	
	IRS 445 Filler		1	AN	Must equal space	
IRS 450	Primary tp's VA withholding	760, Line 18a 760PY, Line 18(a) 763, Line 19(a)	11	N	Must be zero padded Virginia withholding for primary taxpayer.	
	IRS 450 Filler		1	AN	Must be space	
IRS 455	Spouse's VA withholding	760 Line 18b 760PY Line 18b 763, Line 19b	11	N	Must be zero padded Spouse's Withholding -- ALL FORMS	
	IRS 455 Filler		1	AN	Must be space	
IRS 460	FILLER		12	N	NOT USED.	
IRS 465	Estimated tax payments	760, Line 19 760PY, Line 18(c) 763, Line 19(c)	11	N	Must be zero padded	
	IRS 465 Filler		1	AN	Must be space	

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(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
IRS 470	Extension payments	760, Line 20 760PY, Line 18(d) 763, Line 19(d)	11	N	Must be zero padded	
	IRS 470 Filler		1	AN	Must be space	
IRS 475	Tax Credit for Low Income Individuals OR Virginia Earned Income Credit	760, Line 21 760PY, Line 18(e) 763, Line 19(e)	11	N	See Instructions	****
	IRS 475 Filler		1	AN	Must be space	
IRS 480	Credit for Tax paid to another state	760, Line 22 760PY, Line 18(f) 763, Line 19(f)	11	N	Must be zero padded Only valid for MD and NC out of state tax credits.	
	IRS 480 Filler		1	AN	Must be space	
IRS 485	Other Credits	760, Line 23 760PY, Line 18(g) 763, Line 19(g)	11	N	Must be zero padded. Credits from Schedule CR (Field 485) must equal sum of allowable Schedule CR credits.	
	IRS 485 Filler		1	AN	Must be space	
IRS 490	Total payments and credits	760, Line 24 760PY, Line 19 763, Line 20	11	N	Must be zero padded. Must be the sum of Fields 450, 455, 465, 470, 475, 480 and 485.	
	IRS 490 Filler		1	AN	Must be space	
IRS 495	Tax you owe	760, Line 25 760PY, Line 20 763, Line 21	11	N	Must be zero padded. If Field 445 is greater than Field 490, this must equal the difference.	
	IRS 495 Filler		1	AN	Must be space	
IRS 500	Tax you overpaid	760, Line 26 760PY, Line 21 763, Line 22	11	N	Must be zero padded. If (Field 490 is greater than Field 445, this must equal the difference.	
	IRS 500 Filler		1	AN	Must be space	
IRS 505	Addition to tax, penalty, and interest from Schedule NPY	760PY, Line 22 763, Line 23	11	N	Must be zero padded. From Schedule NPY.	
	IRS 505 Filler		1	AN	Must be space	

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(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
IRS 510	Credit to next year's estimated	760, Line 27 760PY, Line 23 Column B 763, Line 24	11	N	Must be zero padded. Must be equal to or less than Tax overpaid (Field 500).	
	IRS 510 Filler		1	AN	Must be space	
IRS 515	760 Adjustments from Schedule ADJ Part 2 760PY and 763 Contributions and Consumer's Use Tax from Schedule NPY	760, Line 28 760PY, Line 24 763, Line 25	11	N	Must be zero padded. 760 Must equal Field 0081 of Schedule ADJ part 2. 760PY and 763 From Schedule NPY	
	IRS 515 Filler		1	AN	Must be space	
IRS 520	Addition to tax, penalty, and interest plus amount to be credited to next year's estimated taxes plus contributions and consumer's use tax from Schedule NPY	760PY, Line 25 763, Line 26	11	N	Must be zero padded. Must be the sum of Field 505, Field 535, Field 510, and Field 515.	
	IRS 520 Filler		1	AN	Must be space	
IRS 525	Amount Due	760 - No Line # 760PY, Line 26 763, Line 27	11		Must be zero padded. 760 If Field 495 is significant, add Fields 495, 510 and 515. OR If Field 500 significant and Field 510 PLUS 515 is larger than Field 500, enter the difference. 760PY and 763 If Field 495 is significant, add Field 495 and Field 520 OR if Field 500 is significant and Field 520 is larger than Field 500, enter the difference.	
	IRS 525 Filler		1	AN	Must be space	
IRS 530	Refund	760 -No Line # 760PY, Line 27 763, Line 28	11		Must be zero padded. 760 If Field 500 is greater than the sum of Fields 510 and 515, enter Field 500 LESS (510 PLUS 515) . 760PY and 763 If Field 500 is larger than Field 520, enter the difference.	
	IRS 530 Filler		1	AN	Must be space	
IRS 535	Amount to be credited to 2009 Estimated	760PY, Line 23 Column A	11	N	Must be zero padded. 760PY only. Must be equal to or less than Tax You Overpaid (Field 500), LESS field 510.	
	IRS 535 Filler		1	AN	Must be space	
IRS 540	Deductions	763 Line 11	11	N	763 only. Must equal Field 880 or Field 370.	
	IRS 540 Filler		1	AN	Must be space	

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(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
IRS 545	Interest	760PY, Line 34 Column B 763, Line 29	11	N	760PY and 763 Interest on obligations of other states exempt from federal tax and earned while a VA resident.	
	IRS 545 Filler		1	AN	Must be space	
IRS 550	Interest	760PY, Line 34 Column A	11	N	760PY only. For filing status 4 only. Interest on obligations of other states exempt from federal tax and earned while a VA resident.	
	IRS 550 Filler		1	AN	Must be space	
IRS 555	Other additions	760PY, Line 35 Column B 763, Line 30	11	N		
	IRS 555 Filler		1	AN	Must be space	
IRS 560	Other additions	760PY, Line 35 Column A	11	N	760py only. For filing status 4 only.	
	IRS 560 Filler		1	AN	Must be space	
IRS 565	Total additions	760PY, Line 36 Column B 763, Line 32	11	N	760PY Must be the sum of Field 545 and Field 555. 763 Must be the sum of Field 545 and Field 555.	
	IRS 565 Filler		1	AN	Must be space	
IRS 570	Total additions	760PY, Line 36 Column A	11	N	760PY only. For filing status 4 only. Must be the sum of Field 550 and Field 560.	
	IRS 570 Filler		1	AN	Must be space	
IRS 575	State tax refund	760PY, Line 39 Column A	11	N	760PY only. For filing status 4 only. State income tax refund reported as income on the federal return and received while a VA resident.	
	IRS 575 Filler		1	AN	Must be space	
IRS 580	Income attributable to period of residence outside of VA	760PY, Line 40 Column B	11	N	760PY only. Must equal Field 890.	
	IRS 580 Filler		1	AN	"-" for negative, space for positive number	
IRS 585	Tax	760PY, Line 16 Column A	11	N	760PY only. For filing status 4 only. Must equal Taxable income (Field 410) multiplied by appropriate tax rate.	
	IRS 585 Filler		1	AN	Must be space	
IRS 590	Income attributable to period of residence outside of VA	760PY, Line 40 Column A	11	N	760PY only. For filing status 4 only. Must equal Field 925.	
	IRS 590 Filler		1	AN	"-" for negative, space for positive number	
IRS 595	Interest, dividends or gains	760PY, Line 41 Column B 763, Line 35	11	N	760PY and 763 Interest, dividends or gains on obligations or securities of the US received while a Virginia resident exempt from state income tax, but not from federal income tax.	
	IRS 595 Filler		1	AN	Must be space	

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(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
IRS 600	Interest, dividends or gains	760PY, Line 41 Column A	11	N	760PY only. For filing status 4 only. Interest, dividends or gains on obligations or securities of the US received while a Virginia resident exempt from state income tax, but not from federal income tax.	
	IRS 600 Filler		1	AN	Must be space	
IRS 605	Social Security & Tier I Railroad Retirement claimed on Federal return as income	760PY, Line 42 Column A	11	N	760PY only. For filing status 4 only. Enter only the amount of Social Security or Tier I Railroad Retirement included in FAGI (Field 310-6) received while a Virginia resident.	
	IRS 605 Filler		1	AN	Must be space	
IRS 610	Disability income	760PY, Line 43 Column B 763, Line 37	11	N	760PY and 763 Disability income received while a Virginia resident wages that was reported (or payments in lieu of wages) on account of permanent and total disability. NOTE: Neither spouse can claim both the age deduction and the subtraction for disability income on the Virginia return.	
	IRS 610 Filler		1	AN	Must be space	
IRS 615	Disability income	760PY, Line 43 Column A	11	N	760PY only. Disability income received while a Virginia resident wages that was reported (or payments in lieu of wages) on account of permanent and total disability. NOTE: Neither spouse can claim both the age deduction and the subtraction for disability income on the Virginia return.	
	IRS 615 Filler		1	AN	Must be space	
IRS 620	Fixed Date Conformity Addition	760PY, Line 33 Column B 763, Line 31	11	N		
	IRS 620 Filler		1	AN	Must be space	
IRS 625	Fixed Date Conformity Addition Spouse	760PY, Line 33 Column A	11	N	760PY only	
	IRS 625 Filler		1	AN	Must be space	
IRS 630	Fixed Date Conformity Subtraction	760PY, Line 37 Column B 763, Line 38	11	N		
	IRS 630 Filler		1	AN	Must be space	
IRS 635	Fixed Date Conformity Subtraction - Spouse	760PY Line 37 Column A	11	N	760PY only	
	IRS 635 Filler		1	AN	Must be space	
IRS 640	Subtraction Amount 1	760PY, Line 44a Column B 763, Line 39a	11	N		
	IRS 640 Filler		1	AN	Must be space	

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(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
IRS 645	Subtraction Amount 1A	760PY, Line 44a Column A	11	N	760PY only. For filing status 4 only.	
	IRS 645 Filler		1	AN	Must be space	
IRS 650	Subtraction Amount 2	760PY, Line 44b Column B 763, Line 39b	11	N		
	IRS 650 Filler		1	AN	Must be space	
IRS 655	Subtraction Amount 2A	760PY, Line 44b Column A	11	N	760PY only. For filing status 4 only.	
	IRS 655 Filler		1	AN	Must be space	
IRS 660	Subtraction Amount 3	760PY, Line 44c Column B 763, Line 39c	11	N		
	IRS 660 Filler		1	AN	Must be space	
IRS 665	Subtraction Amount 3A	760PY, Line 44c Column A	11	N	760PY only. For filing status 4 only.	
	IRS 665 Filler		1	AN	Must be space	
IRS 670	Total Subtractions	760PY, Line 45 Column B 763, Line 40	11	N	760PY Must be the sum of Fields 315-3, 315-7, 580, 595, 315-6, 610, 620, 640, 650 and 660. 763 Must be the sum of Fields 315-5, 315-7, 595, 315-6, 610, 620, 640, 650 and 660.	
	IRS 670 Filler		1	AN	"-" for negative, space for positive number, 763 MUST BE SPACE	
IRS 675	Total Subtractions	760PY, Line 45 Column A	11	N	760PY only. For filing status 4 only. Must be the sum of Fields 315-4, 575, 590, 600, 605, 615, 625, 645, 655 and 665.	
	IRS 675 Filler		1	AN	"-" for negative, space for positive number	
IRS 680	Fixed Date Conformity Federal Adjusted Gross Income	760PY, Line 46(a)	11	N	760PY only. Must equal Field 785 plus Field 750.	
	IRS 680 Filler		1	AN	"-" for negative, space for positive number	
IRS 685	Income attributable to period of residence outside of Virginia	760PY, Line 46(b)	11	N	760PY only. Must equal Field 855 plus Field 820.	
	IRS 685 Filler		1	AN	"-" for negative, space for positive number	
IRS 690	Percentage of full standard deduction	760PY, Line 46(c)	11	N	760PY only. Divide Field 685 by Field 680 and enter to one decimal place-12.2% enter as 00000000122.	
	IRS 690 Filler		1	AN	Must be space	
IRS 695	Full standard deduction	760PY, Line 46(d)	11	N	See Instructions	
	IRS 695 Filler		1	AN	Must be space	

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(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
IRS 700	Part year percentage of full standard deduction	760PY, Line 46(e)	11	N	760PY only. Multiply Field 695 by line Field 690 and enter result.	
	IRS 700 Filler		1	AN	Must be space	
IRS 705	Itemized Deductions	760PY, Line 47(a)	11	N	760PY only. Enter portion of Federal itemized deductions that were paid while a Virginia resident.	
	IRS 705 Filler		1	AN	Must be space	
IRS 710	State & Local Income Taxes	760PY, Line 47(b)	11	N	760PY only. Enter portion of State & Local Income Taxes included in Field 705.	
	IRS 710 Filler		1	AN	Must be space	
IRS 715	Virginia Itemized Deductions	760PY, Line 47(c)	11	N	760PY only. Must be the difference between Field 705 and Field 710.	
	IRS 715 Filler		1	AN	Must be space	
IRS 720	Wages, salaries, tips and other compensation	760PY, Line 28(a) Column B1 763, Line 45 Column A	11	N	Wages, salaries, tips and other compensation as reported on Federal return.	
	IRS 720 Filler		1	AN	Must be space	
IRS 725	760PY Interest and dividends 763 Interest	760PY, Line 28(b) Column B1 763, Line 46 Column A	11	N	760PY Interest and dividends as reported as income on Federal return. 763 Interest as reported as income on Federal return.	
	IRS 725 Filler		1	AN	Must be space	
IRS 730	760PY Pension and other income 763 Dividend	760PY, Line 28(c) Column B1 763, Line 47 Column A	11	N	760PY Pension and other income as reported as income on Federal return. 763 Dividends as reported as income on Federal return.	
	IRS 730 Filler		1	AN	"-" for negative, space for positive number, 763 MUST BE SPACE	
IRS 735	760PY Gross income 763 Alimony	760PY, Line 29 Column B1 763, Line 48 Column A	11	N	760PY Must be the sum of Field 720, Field 725 and Field 730. 763 Alimony as reported on Federal return.	
	IRS 735 Filler		1	AN	"-" for negative, space for positive number, 763 MUST BE SPACE	

2008 ELF Generic Record Layout

(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
IRS 740	760PY Adjustments to income: moving expenses 763 Business income or (loss)	760PY, Line 30 Column B1 763, Line 49 Column A	11	N	760PY Federal moving expenses 763 Business income or (loss) as reported on Federal return.	
	IRS 740 Filler		1	AN	"-" for negative, space for positive number, 760PY MUST BE SPACE	
IRS 745	760PY Other income adjustments 763 Capital gain or (loss)/distribution	760PY, Line 31 Column B1 763, Line 50 Column A	11	N	760PY Other Federal income adjustments. 763 Capital gain or (loss)/distribution as reported on Federal return.	
	IRS 745 Filler		1	AN	"-" for negative, space for positive number, 760PY MUST BE SPACE	
IRS 750	760PY Adjusted Gross Income 763 Other gains or (losses)	760PY, Line 32 Column B1 763, Line 51 Column A	11	N	760PY Must equal Field 735 less Field 740 and Field 745. 763 Other gains or (losses) as reported on Federal return.	
	IRS 750 Filler		1	AN	"-" for negative, space for positive number	
IRS 755	760PY Wages, salaries, tips and other compensation 763 Taxable pensions, annuities and IRS distributions	760PY, Line 28(a) Column A1 763, Line 52 Column A	11	N	760PY. For filing status 4 only. Wages, salaries, tips and other compensation as reported on Federal return for spouse. 763 Taxable pensions, annuities and IRS distributions as reported on Federal return.	
	IRS 755 Filler		1	AN	Must be space	
IRS 760	760PY Interest and dividends 763 Rents, royalties, partnerships, estates, trusts, S corporations etc.	760PY, Line 28(b) Column A1 763, Line 53 Column A	11	N	760PY For filing status 4 only. Interest and dividends as reported as income on Federal return for spouse. 763 Rents, royalties, partnerships, estates, trusts, S Corporations, etc. as reported on Federal return.	
	IRS 760 Filler		1	AN	Must be space	
IRS 765	760PY Pension and other income 763 Farm income or (loss)	760PY, Line 28(c) Column A1 763, Line 54 Column A	11	N	760PY For filing status 4 only. Pension and other income as reported as income on Federal return for spouse. 763 Farm income or (loss) as reported on Federal return.	
	IRS 765 Filler		1	AN	"-" for negative, space for positive number	

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(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
IRS 770	760PY Gross income	760PY, Line 29 Column A1	11	N	760PY For filing status 4 only. Must be the sum of Field 755, Field 760 and Field 765.	
	IRS 770 Filler		1	AN	"-" for negative, space for positive number	
IRS 775	760PY Adjustments to income: moving expenses 763 Other income	760PY, Line 30 Column A1 763, Line 55 Column A	11	N	760PY For filing status 4 only. Federal moving expenses for spouse. 763 Other income as reported on Federal return.	
	IRS 775 Filler		1	AN	"-" for negative, space for positive number, 760PY MUST BE SPACE	
IRS 780	760PY Other income adjustments 763 Interest or obligations of other states from Line 29	760PY, Line 31 Column A1 763, Line 56 Column A	11	N	760PY For filing status 4 only. Other Federal income adjustments for spouse. 763 Must equal Field 545	
	IRS 780 Filler		1	AN	Must be space	
IRS 785	760PY Adjusted Gross Income 763 Lump sum distributions/Accumulatio n distributions from Line 30	760PY, Line 32 Column A1 763, Line 57 Column A	11	N	760PY For filing status 4 only. Must equal Field 770 less Field 775 and 31 Field 780. 763 Must equal Field 555.	
	IRS 785 Filler		1	AN	"-" for negative, space for positive number, 763 MUST BE SPACE	
IRS 790	760PY Wages, salaries, tips and other compensation 763 TOTAL	760PY, Line 28(a) Column B2 763, Line 58 Column A	11	N	760PY Wages, salaries, tips and other compensation earned while a Virginia resident. 763 Must be the sum of Field 720 through Field 785.	
	IRS 790 Filler		1	AN	"-" for negative, space for positive number, 760PY MUST BE SPACE	
IRS 795	760PY Interest and dividends 763 Wages, salaries, tips, etc.	760PY, Line 28(b) Column B2 763, Line 45 Column B	11	N	760PY Interest and dividends earned while a Virginia resident. 763 Virginia wages, salaries, tips, & other compensation.	
	IRS 795 Filler		1	AN	Must be space	

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(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
IRS 800	760PY Pension and other income 763 Interest	760PY, Line 28(c) Column B2 763, Line 46 Column B	11	N	760PY Pension and other income earned while a Virginia resident. 763 Virginia interest income.	
	IRS 800 Filler		1	AN	"-" for negative, space for positive number, 763 MUST BE SPACE	
IRS 805	760PY Gross income 763 Dividends	760PY, Line 29 Column B2 763, Line 47 Column B	11	N	760PY Must be the sum of line Field 790, Field 795 and Field 800. 763 Virginia Dividend income.	
	IRS 805 Filler		1	AN	"-" for negative, space for positive number, 763 MUST BE SPACE	
IRS 810	760PY Adjustments to income: moving expenses 763 Alimony	760PY, Line 30 Column B2 763, Line 48 Column B	11	N	760PY Moving expenses if taxpayer moved to Virginia.	
	IRS 810 Filler		1	AN	Must be space	
IRS 815	760PY Other income adjustments 763 Business income or (loss)	760PY, Line 31 Column B2 763, Line 49 Column B	11	N	760PY Other income adjustments attributable to Virginia. 763 Virginia business income or (loss).	
	IRS 815 Filler		1	AN	"-" for negative, space for positive number, 760PY MUST BE SPACE	
IRS 820	760PY Adjusted Gross Income 763 Capital gain or (loss)/distribution	760PY, Line 32 Column B2 763, Line 50 Column B	11	N	760PY Must equal Field 805 less Field 810 and Field 815. 763 Virginia capital gain or (loss)/distribution	
	IRS 820 Filler		1	AN	"-" for negative, space for positive number	
IRS 825	760PY Wages, salaries, tips and other compensation 763 Other gains or (losses)	760PY, Line 28(a) Column A2 763, Line 51 Column B	11	N	760PY For filing status 4 only. Wages, salaries, tips and other compensation earned by spouse while a Virginia resident. 763 Other Virginia gains or (losses)	
	IRS 825 Filler		1	AN	"-" for negative, space for positive number, 760PY MUST BE SPACE	

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(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
IRS 830	760PY Interest and dividends 763 Rents, royalties, partnerships, estates, trusts, S corporations etc.	760PY, Line 28(b) Column A2 763, Line 53 Column B	11	N	760PY For filing status 4 only. Interest and dividends earned by spouse while a Virginia resident. 763 Virginia rents royalties, partner, estates, trust, S Corp, etc.	
	IRS 830 Filler		1	AN	Must be space	
IRS 835	760PY Pension and other income 763 Farm income or (loss)	760PY, Line 28(c) Column A2 763, Line 54 Column B	11	N	760PY For filing status 4 only. Pension and other income earned by spouse while a Virginia resident. 763 Virginia Farm income or (loss)	
	IRS 835 Filler		1	AN	"-" for negative, space for positive number	
IRS 840	760PY Gross income	760PY, Line 29 Column A2	11	N	760PY For filing status 4 only. Must be the sum of Field 825, Field 830 and Field 835.	
	IRS 840 Filler		1	AN	"-" for negative, space for positive number	
IRS 845	760PY Adjustments to income: moving expenses 763 Other income	760PY, Line 30 Column A2 763, Line 55 Column B	11	N	760PY For filing status 4 only. Moving expenses if spouse moved to Virginia. 763 Other Virginia income	
	IRS 845 Filler		1	AN	"-" for negative, space for positive number, 760PY MUST BE SPACE	
IRS 850	760PY Other income adjustments 763 Interest or obligations of other states from Line 29	760PY, Line 31 Column A2 763, Line 56 Column B	11	N	760PY only. For filing status 4 only. Other income adjustments attributable to Virginia.	
	IRS 850 Filler		1	AN	Must be space	
IRS 855	760PY Adjusted Gross Income 763 Lump sum distributions/Accumulatio n distributions from Line 30	760PY, Line 32 Column A2 763, Line 57 Column B	11	N	760PY For filing status 4 only. Must equal Field 840 less Field 845 and Field 850.	
	IRS 855 Filler		1	AN	"-" for negative, space for positive number, 763 MUST BE SPACE	
IRS 860	760PY Wages, salaries, tips and other compensation 763 Total	760PY, Lin e 28(a) Column B3 763, Line 58 Column B	11	N	760PY Wages, salaries, tips and other compensation earned while NOT a Virginia resident. 763 Must be the sum of Field 795 through Field 855.	
	IRS 860 Filler		1	AN	"-" for negative, space for positive number, 760PY MUST BE SPACE	

2008 ELF Generic Record Layout

(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
IRS 865	760PY Interest and dividends 763 Nonresident Allocation Percentage	760PY, Line 28(b) Column B3 763, Line 59	11	N	760PY Interest and dividends earned while NOT a Virginia resident. 763 Divide Field 860 by Field 790. Enter to one decimal place-15% should be entered as 00000000150.	
	IRS 865 Filler		1	AN	Must be space	
IRS 870	760PY Pension and other income 763 Taxpayer Date of Birth	760PY, Line 28(c) Column B3 763, Line 33a Column B	11	N	760PY Pension and other income earned while a Virginia resident. 763 Value as MMDDYYYY	
	IRS 870 Filler		1	AN	"-" for negative, space for positive number, 763 MUST BE SPACE	
IRS 875	760PY Gross income 763 Spouse Date of Birth	760PY, Line 29 Column B3 763, Line 33a Column A	11	N	760PY Must be the sum of Field 860, Field 865 and Field 870. 763 Value as MMDDYYYY	
	IRS 875 Filler		1	AN	"-" for negative, space for positive number, 763 MUST BE SPACE	
IRS 880	760PY Adjustments to income: moving expenses 763 Standard Deduction	760PY, Line 30 Column B3 763, Line 41	11	N	760PY Moving expenses if taxpayer moved out of Virginia. 763 See Instructions	
	IRS 880 Filler		1	AN	Must be space	
IRS 885	760PY Other income adjustments 763 Adjusted FAGI	760PY, Line 31 Column B3 763 line 33	11	N	760PY Other income adjustments attributable to period of residence outside of Virginia. 763 All taxpayers born on or after January 2, 1939 and are eligible to claim an age deduction, enter the Adjusted Federal Gross Income (AFAGI) as calculated using the "Age 65 And Older Age Deduction Work Sheet"	
	IRS 885 Filler		1	AN	"-" for negative, space for positive number, 760PY MUST BE SPACE	
IRS 890	760PY Adjusted Gross Income	760PY, Line 32 Column	11	N	760PY Must equal Field 875 less Field 880 and Field 885.	
	IRS 890 Filler		1	AN	"-" for negative, space for positive number	
IRS 895	Wages, salaries, tips and other compensation	760PY, Line 28(a) Column A3	11	N	760PY only For filing status 4 only. Wages, salaries, tips and other compensation earned by spouse while NOT a Virginia resident.	
	IRS 895 Filler		1	AN	Must be space	

2008 ELF Generic Record Layout

(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
IRS 900	Interest and dividends	760PY, Line 28(b) Column A3	11	N	760PY only For filing status 4 only. Interest and dividends earned by spouse while a Virginia resident	
	IRS 900 Filler		1	AN	Must be space	
IRS 905	Pension and other income	760PY, Line 28(c) Column A3	11	N	760PY only For filing status 4 only. Pension and other income earned by spouse while a Virginia resident.	
	IRS 905 Filler		1	AN	"-" for negative, space for positive number	
IRS 910	Gross income	760PY, Line 29 Column A3	11	N	760PY only For filing status 4 only. Must be the sum of Field 895, Field 900 and Field 905.	
	IRS 910 Filler		1	AN	"-" for negative, space for positive number	
IRS 915	Adjustments to income: moving expenses	760PY, Line 30 Column A3	11	N	760PY only For filing status 4 only. Moving expenses if spouse moved out of Virginia.	
	IRS 915 Filler		1	AN	Must be space	
IRS 920	Other income adjustments	760PY, Line 31 Column A3	11	N	760PY only For filing status 4 only. Other income adjustments attributable to period of residence outside of Virginia.	
	IRS 920 Filler		1	AN	Must be space	
IRS 925	Adjusted Gross Income	760PY, Line 32 Column A3	11	N	760PY only For filing status 4 only. Must equal Field 910 less Field 915 and Field 920.	
	IRS 925 Filler		1	AN	"-" for negative, space for positive number	
IRS 999	IRS 999 Filler		2	AN	Filler	
	Record Terminus		1	A	Value="#"	

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Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	Byte Count		4		"nnnn" for variable format	
	Start of Record Sentinel		4		"!!!!"	
	Record ID		8	AN	"FRM760P2"	
0003	Taxpayer ID Number		9	N	Primary Taxpayer's SSN	
0050	Taxpayer deceased		1	N	Values: 0 - No taxpayers are deceased 1 - Primary taxpayer is deceased 2 - Secondary taxpayer is deceased 3 - Both taxpayers are deceased	
0053	Interest on obligations of other states	Line 1	11	N		
	0053 Filler		1	AN	Must be space	
0054	Other additions, Fixed Date Conformity Adjustment Amount	Line 2a	11	N		
	0054 Filler		1	AN	Must be space	
0055	Other additions code	Line 2b	2	AN	Values: 00 – enter \$\$ total in field 56. Complete Overflow Statement 10 - Interest of federally exempt US obligations 11 - Accumulation distribution 12 - Lump-sum distribution 99 – Other Additions	
0056	Other Additions Amount	Line 2b	11	N		
	0056 Filler		1	AN	Must be space	
0057	Other additions code	Line 2c	2	AN	See codes for field 0055.	
0058	Other Additions Amount	Line 2c	11	N		
	0058 Filler		1	AN	Must be space	
0059	Total Additions	Line 3	11	N	Sum of Lines 1 through 2c	
	0059 Filler		1	AN	Must be space	
0060	Income from obligations or securities of the U.S.	Line 4	11	N		
	0060 Filler		1	AN	Must be space	
0061	Disability income Reported as wages	Line 5	11	N		
	0061 Filler		1	AN	Must be space	
0062	Other subtractions, Fixed Date Conformity Adjustment	Line 6a	11	N		
	0062 Filler		1	AN	Must be space	
0063	Other subtractions code	Line 6b	2	AN	Values: 00 – Enter \$\$ total in field 054. Complete Overflow Statement 20 - Virginia obligations 21 - Federal work opportunity tax credit wages 22 - Tier 2 & other Railroad Retirement and Railroad Unemployment benefits 24 - Virginia Lottery prizes 28 - Virginia National Guard 29 - Operation Joint Endeavor Combat Pay 30 - Military pay allowances attributable to active duty service in a combat zone or a qualified hazardous duty area 31 - Retirement plan income	

Zero padding is not required for numeric fields in unformatted records. Do not include a space after a positive number, a "-" after a negative value is required, i.e. -675.00 for field 78 should be sent {0078}675-

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Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
					34 - Virginia College Savings Plan Income Distribution or Refund 37 - Unemployment Compensation Benefits 38 - First \$15,000 basic military pay 39 - Federal & State employees 40 - Income received by Holocaust Victims 41 - Payments made under the Tobacco Settlement 42 - Gain on sale of land for open space use 44 - Medal of Honor Recipients 45 - Avian Influenza 46 - Military Death Gratuity Payments 47 - Peanut Quota Buyout 49 - Certain Death Benefit Payments	**** code 47 has been added as it is valid
0064	Other Subtractions Amount	Line 6b	11	N		
	0064 Filler		1	AN	Must be space	
0065	Other Subtractions Code	Line 6c	2	N		
0066	Other Subtractions Amount	Line 6c	11	N		
	0066 Filler		1	AN	Must be space	
0067	Other Subtractions Code	Line 6d	2	N		
0068	Other Subtractions Amount	Line 6d	11	N		
	0068 Filler		1	AN	Must be space	
0069	Other Subtractions Total	Line 7	11	N	Sum of Lines 4 through Line 6d	
	0069 Filler		1	AN	Must be space	
0093	Primary Taxpayer Date of Birth		6	N	MMDDYY -- Complete for filing statuses 2 or 3 when field 315-3 or 315-4 is greater than zero.	
0094	Primary taxpayer's Adjusted FAGI		11	N	All taxpayers born on or after January 2, 1939 and are eligible to claim an age deduction, enter the Adjusted Federal Gross Income (AFAGI) as calculated using the "Age 65 And Older Age Deduction Work Sheet". Complete for filing statuses 2 or 3 when field 315-3 or 315-4 is greater than zero.	
	0094 Sign		1	AN	"-" for negative, space for positive number	
0095	Spouse's Date of Birth		6	N	MMDDYY -- Complete for filing statuses 2 or 3 when field 315-3 or 315-4 is greater than zero.	
0096	Spouse's Adjusted FAGI		11	N	All taxpayers born on or after January 2, 1939 and are eligible to claim an age deduction, Enter the Adjusted Federal Gross Income (AFAGI) as calculated using the "Age Deduction Work Sheet". Complete for filing statuses 2 or 3 when field 315-3 or 315-4 is greater than zero.	
	0096 Sign		1	AN	"-" for negative, space for positive number	
0097	0097 Filler		1	AN	Must be space	

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2008 760CG Page 2 - Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
0098	Deductions from VAGI-Code 1	Line 8a	3	N	Values: 000 – Enter \$\$ total in field 099. Complete Overflow Statement 101 - Child and Dependent Care Expenses 102 - Foster Care Deduction 103 - Bone Marrow Screening Fee 104 - Virginia College Savings Plan Prepaid Tuition Contracts 105 - Continuing Teacher Education 106 - Long Term Health Care Premiums 107 - Virginia Public School Construction Grants Program 108 - Tobacco Quota Buyout 109 - Sales Tax Paid on Certain Energy Efficient Equip/Appliances 110 - Organ and Donor Tissue Expenses 111 - Charitable Mileage 112 - Bank Franchise Subchapter S Corporation	
0099	Deductions from VAGI-Amt 1	Line 8a	11	N	Deduction Amt, for code "000" Total amount of coded Deductions	
	099 Filler		1	AN	Only code 112 can contain a negative value	
0100	Deductions from VAGI-Code 2	Line 8b	3	N	See codes for field 098	
0101	Deductions from VAGI-Amt 2	Line 8b	11	N	Deduction Amount	
	101 Filler		1	AN		
0102	Deductions from VAGI-Code 3	Line 8c	3	N	See codes for field 098	
0103	Deductions from VAGI-Amt 3	Line 8c	11	N	Deduction Amount	
	103 Filler		1	AN		
0104	Total Deductions from VAGI	Line 9	11	N	Sum of fields 099, 101 and 103	
	104 Filler		1	AN		
0105	Disability Income for Taxpayer		11	N	Portion of disability income belonging to primary taxpayer.	****
	105 Filler		1	AN	Must be space	****
0106	Disability Income for Spouse		11	N	Portion of disability income belonging to secondary taxpayer.	****
	106 Filler		1	AN	Must be space	****
	Record Terminus		1		Value "\$"	

Zero padding is not required for numeric fields in unformatted records. Do not include a space after a positive number, a "-" after a negative value is required, i.e. -675.00 for field 78 should be sent {0078}675-

2008 Schedule ADJ - Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	Byte Count		4		"nnnn" for variable format	
	Start of Record Sentinel		4		"!!!!"	
	Record ID		8	AN	"SCHEDADJ"	
0003	Taxpayer ID Number		9	N	Primary Taxpayer's SSN	
0059	Addition to tax	Line 18	11	N		
	059 Filler		1	AN	Must be space	
0060	760C Indicator	Line 18a	1	AN	"X" to indicate addition is from form 760C	
0061	760F Indicator	Line 18b	1	AN	"X" to indicate addition is from form 760F	
0062	Late Filing or Extension Penalty	Line 19	11	N		
	062 Filler		1	AN	Must be space	
0063	Late Filing Penalty Indicator	Line 19a	1	AN	"X" to indicate taxpayer is liable for late filing penalty	
0064	Extension Penalty Indicator	Line 19b	1	AN	"X" to indicate taxpayer is liable for extension penalty	
0065	Interest	Line 20	11	N		
	065 Filler		1	AN	Must be space	
0066	Consumer's Use Tax	Line 21	11	N		
	066 Filler		1	AN	Must be space	
0067	Voluntary Contribution code1	Line 22a	2	N	00 – Enter total in field 68. Complete Overflow Statement 60 - Virginia Non-game Wildlife Program 61 - Democratic Political Party 62 - Republican Political Party 63 - U.S. Olympic Committee 64 - Virginia Housing Program 65 - Elderly & Disabled Transportation Fund 66 - Community Policing Fund 67 - Virginia Arts Foundation 68 - Open Space Recreation & Conservation Fund 71 - Chesapeake Restoration Fund 72 - Family & Children's Trust Fund (FACT) 73 - Virginia's State Forests Fund 74 - VA's Uninsured Medical Catastrophe Fund 76 - Historic Resources Fund 78 - Children of America Finding Hope Inc. 81 – Home Energy Assistance Fund 82 - VA War Memorial Foundation & National D-Day Memorial Foundation 84 – Virginia Federation of Humane Societies 85 – Tuition Assistance Grant Fund 86 – Spay and Neuter Fund 88 – Cancer Centers in the Commonwealth 89 – Brown v. Board of Education Scholarship Program Fund 90 – Martin Luther King Jr. Living History & Public Policy Ctr 91 – Virginia Caregivers Grant Fund**** 92 – Virginia Military Family Relief Fund****	***** Codes 75 & 87 Deleted Codes 91 & 92 Added
0068	Voluntary Contribution Amount1	Line 22a	5	N		
0069	Voluntary Contribution code2	Line 22b	2	N	Same as Line 22a codes	
0070	Voluntary Contribution Amount2	Line 22b	5	N		

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2008 Schedule ADJ - Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
0071	Voluntary Contribution code1	Line 23a	2	N	These codes can create or add to a tax due return: 00 – Enter total in field 72. Complete Overflow Schedule 71 - Chesapeake Restoration Fund 72 - Family & Children's Trust Fund (FACT) 73 - Virginia's State Forests Fund 74 - VA's Uninsured Medical Catastrophe Fund 81 - Home Energy Assistance 92 – Virginia Military Family Relief Fund****	
0072	Voluntary Contribution Amount1	Line 23a	5	N		
0073	Voluntary Contribution code2	Line 23b	2	N	Same codes as Line 23a.	
0074	Voluntary Contribution Amount2	Line 23b	5	N		
0075	School Foundation Contrib code1	Line 23c	6	N	These codes can create or add to a tax due return: 999999 Enter total in field 76. Complete Overflow Statement See Table 2 for valid codes.	****
0076	School Foundation Contrib Amount1	Line 23c	5	N		
0077	School Foundation Contrib code2	Line 23d	6	N	Same codes as Line 23c.	
0078	School Foundation Contrib Amount2	Line 23d	5	N		
0081	Total Adjustments	Line 24	11	N	Sum of Lines 20 through 23.	
	081 Filler		1	AN	Must be space	
0092	Yourself - Name	Line 10a	25	AN		
0093	Yourself - SSN	Line 10a	9	N		
0094	Yourself - VAGI	Line 10a	11	N		
	0072 Sign		1	AN	"-" for negative, space for positive number	
0095	Spouse - Name	Line 10b	25	AN		
0096	Spouse - SSN	Line 10b	9	N		
0097	Spouse - VAGI	Line 10b	11	N		
	0097 Sign		1	AN	"-" for negative, space for positive number	
0098	Dependent -Name	Line 10c	25	AN		
0099	Dependent - SSN	Line 10c	9	AN	If SSN has not been assigned, entered "APPLIED"	
0100	Dependent - VAGI	Line 10c	11	N		
	0100 Sign		1	AN	"-" for negative, space for positive number	
0101	Dependent -Name	Line 10d	25	AN		
0102	Dependent - SSN	Line 10d	9	AN	If SSN has not been assigned, entered "APPLIED"	
0103	Dependent - VAGI	Line 10d	11	N		
	0103 Sign		1	AN	"-" for negative, space for positive number	
0104	Family VAGI	Line 10e	11	N	Total family VAGI includes fields, 0094, 0097, 0100 and 0103. If more than 2 Dependents are used, include their VAGI's as well even though they can not be listed.	
	0104 Sign		1	AN	"-" for negative, space for positive number	
0105	Total Exemptions	Line 11	2	N		
0106	Personal Exemptions	Line 12	2	N		
0107	Form 760 exemptions multiplied by 300	Line 13	11	N	Line 11 multiplied by \$300	
	0107 Filler		1	AN	Must be space	
0108	Federal Earned Income Credit	Line 14	11	N		

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Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	0108 Filler		1	AN		
0109	Multiply Line 14 by .20	Line 15	11	N		
	0109 Filler		1	AN		
0110	Greater of Line 13 or Line 15	Line 16	11	N		
	0110 Filler		1	AN		
0111	Credit Amount	Line 17	11	N	Lesser of line 16 (field 0110) or tax on 760, line 17	
	0111 Filler		1	AN	Must be space	
	Record Terminus		1		Value "\$"	

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2008 Schedule NPY - Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	Byte Count		4		"nnnn" for variable format	
	Start of Record Sentinel		4		"!!!!"	
	Record ID		8	AN	"SCHEDNPY"	
0003	Taxpayer ID Number		9	N	Primary Taxpayer's SSN	
0050	Date of Birth Column B	Line 1	8	N	For 760PY only , MMDDYYYY	
0051	Date of Birth Column A	Line 1	8	N	For 760PY, filing status 2 or 4 , MMDDYYYY	
0052	Age Deduction Column B	Line 2	11	N		
	0052 Filler		1	AN	Must be space	
0053	Age Deduction Column A	Line 2	11	N		
	0053 Filler		1	AN	Must be space	
0054	Ratio schedule amount Column B	Line 3	5	N	760PY only, decimal fraction from ratio schedule based on the date tp moved in or out of Virginia.	
0055	Ratio schedule amount Column A	Line 3	5	N	760PY, status 2 or 4 only, decimal fraction from ratio schedule based on the date tp moved in or out of Virginia.	
0056	Qualifying Aged Deduction Column B	Line 4	11	N	760PY only, Result of line 2 multiplied by line 3.	
	0056 Filler		1	AN	Must be space	
0057	Qualifying Aged Deduction Column A	Line 4	11	N	760PY, status 2 or 4 only, Result of line 2 multiplied by line 3.	
	0057 Filler		1	AN	Must be space	
0058	Yourself Name	Part III, Line 1	25	AN		
0059	Yourself SSN	Part III, Line 1	9	N		
0060	Yourself guideline income	Part III, Line 1	8	N		
	0060 Sign		1	AN	"-" for negative, space for positive number	
0061	Spouse	Part III, Line 2	25	AN		
0062	Spouse SSN	Part III, Line 2	9	N		
0063	Spouse guideline income	Part III, Line 2	8	N		
	0063 Sign		1	AN	"-" for negative, space for positive number	
0064	Dependent1	Part III, Line 2a	25	AN		
0065	Dependent1 SSN	Part III, Line 2a	9	N		
0066	Dependent1 guideline income	Part III, Line 2a	8	N		
	0066 Sign		1	AN	"-" for negative, space for positive number	
0067	Dependent2	Part III, Line 2b	25	AN		
0068	Dependent2 SSN	Part III, Line 2b	9	N		
0069	Dependent2 guideline income	Part III, Line 2b	8	N		
	0069 Sign		1	AN	"-" for negative, space for positive number	
0070	Total Family Guideline Income	Part III, Line 3	8	N	Total guideline income lines 1 through 2b.	
	0070 Sign		1	AN	"-" for negative, space for positive number	

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2008 Schedule NPY - Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
0071	Total exemptions	Part III, Line 4	3	N	Must equal number of persons listed on lines 1 through 2b.	
0072	Exemptions total on return	Part III, Line 5	3	N	Must equal 760PY or 763 sum of fields 305-5, 305-8, 305-10 and 305-13.	
0073	Exemptions from return multiplied by 300 (See instructions)	Part III, Line 6	8	N	See Instructions	
	0073 Filler		1	AN	Must be space	
0074	EIC claimed on federal return	Part III, Line 7	8	N		
	0070 Sign		1	AN	Must be space	
0075	Multiply Line 7 by 20%	Part III, Line 8	8	N		
	0071 Sign		1	AN	Must be space	
0076	Greater of Line 6 or Line 8	Part III, Line 9	8	N		
	0072 Sign		1	AN	Must be space	
0077	Credit Amount	Part III, Line 10	8	N	Lesser of line 10 or the tax on 760PY, line 17 or 763, line 18.	
	0077 Filler		1	AN	Must be space	
0081	Taxable income on other states return, Column B	Part IV, Line 1	11	N		
	0081 Sign		1	AN	"-" for negative, space for positive number	
0082	Taxable income on other states return, Column A	Part IV, Line 1	11	N		
	0082 Sign		1	AN	"-" for negative, space for positive number	
0083	Virginia taxable income Column B	Part IV, Line 2	11	N		
	0083 Sign		1	AN	"-" for negative, space for positive number	
0084	Virginia taxable income Column A	Part IV, Line 2	11	N		
	0084 Sign		1	AN	"-" for negative, space for positive number	
0085	Tax Paid to another state Column B	Part IV, Line 3	11	N		
	0085 Filler		1	AN	Must be space	
0086	Tax Paid to another state Column A	Part IV, Line 3	11	N		
	0086 Filler		1	AN	Must be space	
0087	Name of state	Part IV, Line 3	2	A	If out of state credit is taken, this is a REQUIRED field.	
0088	Virginia Income tax Column B	Part IV, Line 4	11	N		
	0088 Filler		1	AN	Must be space	
0089	Virginia Income tax Column A	Part IV, Line 4	11	N		
	0089 Filler		1	AN	Must be space	
0090	Income percentage Column B	Part IV, Line 5	5	AN		
0091	Income percentage Column A	Part IV, Line 5	5	AN		
0092	Preliminary credit Column B	Part IV, Line 6	11	N		
	0092 Filler		1	AN	Must be space	
0093	Preliminary credit Column A	Part IV, Line 6	11	N		

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2008 Schedule NPY - Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	0093 Filler		1	AN	Must be space	
0094	Credit Column B	Part IV, Line 7	11	N		
	0094 Filler		1	AN	Must be space	
0095	Credit Column A	Part IV, Line 7	11	N		
	0095 Filler		1	AN	Must be space	
0096	Total	Part IV, Line 8	11	N		
	0096 Filler		1	AN	Must be space	
0097	Addition to tax	Part V, Line 1	11	N		
	0097 Filler		1	AN	Must be space	
0098	Penalty - late filing box	Part V, Line 2	1	AN	"X" or blank	
0099	Penalty - extension box	Part V, Line 2	1	AN	"X" or blank	
0100	Penalty Amount	Part V, Line 2	11	N		
	0100 Filler		1	AN	Must be space	
0101	Interest Amount	Part V, Line 3	11	N		
	0101 Filler		1	AN	Must be space	
0102	Total	Part V, Line 4	11	N	Sum of Part V lines 1 through 3.	
	0102 Filler		1	AN	Must be space	
0103	Contribution Code 1 from overpaid taxes	Part VI Line 1a	2	N	Enter valid contribution code. Same as ADJ #0067.	
0104	Contribution Amount1 from overpaid taxes	Part VI Line 1a	11	N	Amount can not be negative	
0105	Contribution Code 2 from overpaid taxes	Part VI Line 1b	2	N	Enter valid contribution code. Same as ADJ #0067.	
0106	Contribution Amount2 from overpaid taxes	Part VI Line 1b	11	N	Amount can not be negative	
0119	Total Voluntary Contributions	Part VI, Line 2	11	N	Amount can not be negative	
0120	Other Contribution Code 1	Part VI Line 3a	2	N	Enter valid contribution code. Same as ADJ #0071.	
0121	Other Contribution Amount1	Part VI Line 3a	11	N	Amount can not be negative	
0122	Other Contribution Code 2	Part VI Line 3b	2	N	Enter valid contribution code. Same as ADJ #0071.	
0123	Other Contribution Amount2	Part VI Line 3b	11	N	Amount can not be negative	
0125	Foundation Code 1	Part VI, Line 4a	6	N	Same codes as shown on unformatted record, Schedule ADJ field 75.	
0126	Contribution Amount 1	Part VI, Line 4a	11	N		
	0126 Filler		1	AN	Must be space	
0127	Foundation Code 2	Part VI, Line 4b	6	N	Same codes as Line 4a	
0128	Contribution Amount 2	Part VI, Line 4b	11	N		
	0128 Filler		1	AN	Must be space	
0131	Total Contributions	Part VI, Line 5	11	N	Sum of lines 2 through 4b.	
	0131 Filler		1	AN	Must be space	

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2008 Schedule NPY - Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
0132	Consumer Use Tax	Part VI, Line 6	11	N		
	0132 Filler		1	AN	Must be space	
0133	Total	Part VI, Line 7	11	N	Sum of lines 5 and 6	
	0133 Filler		1	AN	Must be space	
0142	Adjusted FAGI		11	N	All taxpayers born on or after January 2, 1939 and are eligible to claim an age deduction, enter the Adjusted Federal Gross Income (AFAGI) from Line 8 of the "Age 65 And Older Age Deduction Work Sheet".	
	0142 Sign		1	AN	"-" for negative, space for positive number	
0143	Spouse's Date of Birth		6	N	MMDDYY -- Use only for filing status 3 when Age deduction has been claimed.	
0144	Deductions from VAGI-Code 1	Part II Line 1a	3	N	Values: 000 – Enter total in field 099. Complete Overflow Statement 101 - Child and Dependent Care Expenses 102 - Foster Care Deduction 103 - Bone Marrow Screening Fee 104 - Virginia College Savings Plan Prepaid Tuition Contracts 105 - Continuing Teacher Education 106 - Long Term Health Care Premiums 107 - Virginia Public School Construction Grants Program 108 - Tobacco Quota Buyout 109 - Sales Tax Paid on Certain Energy Efficient Equip/Appliances 110 - Organ and Donor Tissue Expenses 111 - Charitable Mileage 112 - Bank Franchise Subchapter S Corporation	
0145	Ded from VAGI-Amt 1 col B	Part II Line 1a	11	N	Deduction Amt (if code "000" was used Enter total amount of coded Deductions and complete STMTOTFLW)	
	145 Filler		1	AN	Only deduction code 112 can contain a negative value	
0146	Ded from VAGI-Amt 1 col A	Part II Line 1a	11	N	760PY STATUS 4 ONLY: Deduction Amt (if code "000" was used Enter total amount of coded Deductions and complete STMTOTFLW)	
	146 Filler		1	AN	Only deduction code 112 can contain a negative value	
0147	Deductions from VAGI-Code 2	Part II Line 1b	3	N	See codes for field 0144	
0148	Ded from VAGI-Amt 2 col B	Part II Line 1b	11	N	Deduction Amount	
	148 Filler		1	AN		
0149	Ded from VAGI-Amt 2 col A	Part II Line 1b	11	N	760PY STATUS 4 ONLY: Deduction Amount	
	149 Filler		1	AN		
0150	Deductions from VAGI-Code 3	Part II Line 1c	3	N	See codes for field 098	
0151	Ded from VAGI-Amt 3 col B	Part II Line 1c	11	N	Deduction Amount	

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2008 Schedule NPY - Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	151 Filler		1	AN		
0152	Ded from VAGI-Amt 3 col A	Part II Line 1c	11	N	760PY STATUS 4 ONLY: Deduction Amount	
	152 Filler		1	AN		
0153	Total Ded from VAGI col B	Part II Line 2	11	N	Sum of fields 145, 148 and 151	
	153 Filler		1	AN		
0154	Total Ded from VAGI col A	Part II Line 2	11	N	760PY STATUS 4 ONLY: Sum of fields 146, 149 and 152	
	154 Filler		1	AN		
	Record Terminus		1		Value "\$"	
			808			

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2008 760PY - Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	Byte Count		4		"nnnn" for variable format	
	Start of Record Sentinel		4		"!!!!"	
	Record ID		8	AN	"FRM760PY"	
0003	Taxpayer ID Number		9	N	Primary Taxpayer's SSN	
0050	Net Fixed Date Conformity modification- Income while NOT a VA resident	Line 32a Column B3	11	N	Fixed date conformity amount attributable to primary taxpayer's income while NOT a VA resident	
	050 Filler		1	AN	"-" for negative, space for positive number	
0051	Net Fixed Date Conformity modification - Income while NOT a VA resident	Line 32a Column A3	11	N	Fixed date conformity amount attributable to spouse's income while NOT a VA resident	
	051 Filler		1	AN	"-" for negative, space for positive number	
0052	Net Fixed Date Conformity modification - Income while VA resident	Line 32a Column B2	11	N	Fixed date conformity amount attributable to primary taxpayer's income while a VA resident	
	052 Filler		1	AN	"-" for negative, space for positive number	
0053	Net Fixed Date Conformity modification - Income while VA resident	Line 32a Column A2	11	N	Fixed date conformity amount attributable to spouse's income while a VA resident	
	053 Filler		1	AN	"-" for negative, space for positive number	
0054	Net Fixed Date Conformity modification - Income on Federal Return	Line 32a Column B1	11	N	Fixed date conformity amount attributable to primary taxpayer's income on Federal Return.	
	054 Filler		1	AN	"-" for negative, space for positive number	
0055	Net Fixed Date Conformity modification - Income on Federal Return	Line 32a Column A1	11	N	Fixed date conformity amount attributable to spouse's income on Federal Return.	
	055 Filler		1	AN	"-" for negative, space for positive number	
0056	Fixed Date Conformity FAGI - Income while NOT a VA resident	Line 32b Column B3	11	N	Line 32, column B3 plus Line 32a, column B3.	
	056 Filler		1	AN	"-" for negative, space for positive number	
0057	Fixed Date Conformity FAGI - Income while NOT a VA resident	Line 32b Column A3	11	N	Line 32, column A3 plus Line 32a, column A3.	
	057 Filler		1	AN	"-" for negative, space for positive number	
0058	Fixed Date Conformity FAGI - Income while VA resident	Line 32b Column B2	11	N	Line 32, column B2 plus Line 32a, column B2.	
	058 Filler		1	AN	"-" for negative, space for positive number	
0059	Fixed Date Conformity FAGI - Income while VA resident	Line 32b Column A2	11	N	Line 32, column A2 plus Line 32a, column A2.	
	059 Filler		1	AN	"-" for negative, space for positive number	
0060	Fixed Date Conformity FAGI - Income on Federal Return	Line 32b Column B1	11	N	Line 32, column B1 plus Line 32a, column B1.	

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2008 760PY - Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	060 Filler		1	AN	"-" for negative, space for positive number	
0061	Fixed Date Conformity FAGI - Income on Federal Return	Line 32b Column A1	11	N	Line 32, column A1 plus Line 32a, column A1.	
	061 Filler		1	AN	"-" for negative, space for positive number	
	Record Terminus		1		Value "\$"	
			170			

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2008 Schedule CR

Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	Byte Count		4		"nnnn" for variable format	
	Start of Record Sentinel		4		"!!!!"	
	Record ID		8	AN	"SCHEDCR "	
0003	Taxpayer ID Number		9	N	Primary Taxpayer's SSN	
0050	Max Nonrefundable Credit	Line 1	11	N		
	050 Filler		1	AN	MUST EQUAL SPACE This value can not be negative.	
0051	Rent Reduction, 50% of rent reductions	Line 25	11	N		
	051 Filler		1	AN	MUST EQUAL SPACE This value can not be negative.	
0052	Rent Reduction, Carryover, prior year	Line 26	11	N		
	052 Filler		1	AN	MUST EQUAL SPACE This value can not be negative.	
0053	Rent Reduction, Sum 25 & 26	Line 27	11	N		
	053 Filler		1	AN	MUST EQUAL SPACE This value can not be negative.	
0054	Rent Reduction, Credit this year	Line 28	11	N		
	054 Filler		1	AN	MUST EQUAL SPACE This value can not be negative.	
0055	Rent Reduction, Carryover, next year	Line 29	11	N		
	055 Filler		1	AN	MUST EQUAL SPACE This value can not be negative.	
0056	Day Care, 25% of eligible expenses	Line 55	11	N		
	056 Filler		1	AN	MUST EQUAL SPACE This value can not be negative.	
0057	Day Care, carryover prior year	Line 56	11	N		
	057 Filler		1	AN	MUST EQUAL SPACE This value can not be negative.	
0058	Day Care, add 55 and 56	Line 57	11	N		
	058 Filler		1	AN	MUST EQUAL SPACE This value can not be negative.	
0059	Day Care, credit allowable	Line 58	11	N		
	059 Filler		1	AN	MUST EQUAL SPACE This value can not be negative.	
0060	Day Care, carryover next year	Line 59	11	N		
	060 Filler		1	AN	MUST EQUAL SPACE This value can not be negative.	
0061	Low-Inc Housing, allowable credit	Line 60	11	N		
	061 Filler		1	AN	MUST EQUAL SPACE This value can not be negative.	
0062	Low-Inc Housing, carryover prior year	Line 60a	11	N		
	062 Filler		1	AN	MUST EQUAL SPACE This value can not be negative.	

2008 Schedule CR

Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
0063	Low-Inc Housing, add 60 & 60a	Line 60b	11	N		
	063 Filler		1	AN	MUST EQUAL SPACE This value can not be negative.	
0064	Low-Inc Housing, credit allowable	Line 61	11	N		
	064 Filler		1	AN	MUST EQUAL SPACE This value can not be negative.	
0065	Low-Inc Housing, carryover next year	Line 62	11	N		
	065 Filler		1	AN	MUST EQUAL SPACE This value can not be negative.	
0066	Qual Equity, tax credits authorized, You	Line 68A	11	N		
	066 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0067	Qual Equity, carryover prior year, You	Line 69A	11	N		
	067 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0068	Qual Equity, add 68 & 69, You	Line 70A	11	N		
	068 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0069	Qual Equity, credit allowable, You	Line 71A	11	N		
	069 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0070	Qual Equity, carryover next year(s), You	Line 72A	11	N		
	070 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0071	Worker Retrain, tax credit authorized	Line 73	11	N		
	071 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0072	Worker Retrain, carryover prior year	Line 74	11	N		
	072 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0073	Worker Retrain, add 73 & 74	Line 75	11	N		
	073 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0074	Worker Retrain, credit allowable	Line 76	11	N		
	074 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0075	Worker Retrain, carryover next year	Line 77	11	N		
	075 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0076	Credit for LTC, amt of premium paid	Line 80	11	N		

2008 Schedule CR

Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	076 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0077	Credit for LTC, multiply 80 by 15%	Line 80a	11	N		
	077 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0078	Credit for LTC, premium paid in 2008	Line 81	11	N		
	078 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0079	Credit for LTC, add 81b and 81c	Line 82	11	N		
	079 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0080	Credit for LTC, credit allowable	Line 83	11	N		
	080 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0081	Credit for LTC, carryover next year	Line 84	11	N		
	081 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0082	LTC - date policy issued - Primary	N/A	8	N	Format MMDDYYYY	
0083	LTC - date policy issued - Spouse	N/A	8	N	Format MMDDYYYY	
0084	LTC - date of first policy premium pymt for tax year, primary	N/A	8	N	Format MMDDYYYY	
0085	LTC - date of first policy premium pymt for tax year, spouse	N/A	8	N	Format MMDDYYYY	
0086	LTC - date of last policy premium pymt for tax year, primary	N/A	8	N	Format MMDDYYYY	
0087	LTC - date of last policy premium pymt for tax year, spouse	N/A	8	N	Format MMDDYYYY	
0088	LTC - Total premiums paid for tax year, primary	N/A	11	N		
	088 Filler		1	AN	MUST EQUAL SPACE This value can not be negative.	
0089	LTC - Total premiums paid for tax year, spouse	N/A	11	N		
	089 Filler		1	AN	MUST EQUAL SPACE This value can not be negative.	
0090	LTC - Policy Number, primary	N/A	25	AN		
0091	LTC - Policy Number, spouse	N/A	25	AN		
0092	Livable Home, authorized amount	Line 90	11	N		

2008 Schedule CR

Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	092 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0093	Livable Home, carryover prior year	Line 91	11	N		
	093 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0094	Livable Home, add 90 & 91	Line 92	11	N		
	094 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0095	Livable Home, allowable credit	Line 93	11	N		
	095 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0096	Livable Home, carryover next year	Line 94	11	N		
	096 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0097	Riparian Waterway, authorized amount	Line 95	11	N		
	097 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0098	Riparian Waterway, carryover prior yr	Line 96	11	N		
	098 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0099	Riparian Waterway, add 95 & 96	Line 97	11	N		
	099 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0100	Riparian Waterway, allowable credit	Line 98	11	N		
	0100 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0101	Riparian Waterway, carryover next yr	Line 99	11	N		
	0101 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0102	Land Pres., originating or transfer amt, You	Line 100A	11	N		
	0102 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0103	Land Pres., carryover prior year, You	Line 101A	11	N		
	0103 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0104	Land Pres., add 100 & 101, You	Line 101aA	11	N		
	0104 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0105	Land Pres., total transferred, You	Line 101bA	11	N		
	0105 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	

2008 Schedule CR

Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
0106	Land Pres., subtract 101b from 101a, You	Line 102A	11	N		
	0106 Filler	Line 103A	1	AN	MUST EQUAL SPACE This value can not be negative	
0107	Land Pres., allowable credit, You	Line 103	11	N		
	0107 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0108	Land Pres., carryover next year, You	Line 104A	11	N		
	0108 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0109	Pol Contrib, 50% of contribution	Line 105	11	N		
	0109 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0110	Pol Contrib, allowable credit	Line 106	11	N		
	0110 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0111	Total Nonrefundable Credits	Line 107	11	N		
	0111 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0112	Total Current Year Credits	Line 116	11	N		
	0112 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0113	LTC - prior year credit total	Line 80b	11	N		
	0113 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0114	LTC - Max Credit to be claimed	Line 80C	11	N		
	0114 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0115	LTC - product of line 81 and .15	Line 81a	11	N		
	0115 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0116	LTC - carryover from prior year	Line 81c	11	N		
	0116 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0117	Qual Equity, tax credits authorized, Spouse	Line 68B	11	N		****
	0117 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0118	Qual Equity, carryover prior year, Spouse	Line 69B	11	N		****
	0118 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0119	Qual Equity, add 68 & 69, Spouse	Line 70B	11	N		****
	0119 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	

2008 Schedule CR

Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
0120	Qual Equity, credit allowable, Spouse	Line 71B	11	N		****
	0120 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0121	Qual Equity, carryover next year(s), Spouse	Line 72B	11	N		****
	0121 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0122	LTC - Months covered, You		2	N		****
	0122 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0123	LTC - Months covered, Spouse		2	N		****
	0123 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0124	Land Pres., originating or transfer amt, Spouse	Line 100B	11	N		****
	0124 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0125	Land Pres., carryover prior year, Spouse	Line 101B	11	N		****
	0125 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0126	Land Pres., add 100 & 101, Spouse	Line 101aB	11	N		****
	0126 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0127	Land Pres., total transferred, Spouse	Line 101bB	11	N		****
	0127 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0128	Land Pres., subtract 101b from 101a, Spouse	Line 102B	11	N		****
	0128 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0129	Land Pres., allowable credit, Spouse	Line 103B	11	N		****
	0129 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0130	Land Pres., carryover next year, Spouse	Line 104B	11	N		****
	0130 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
0131	LTC - line 80c or 81a, whichever is less	Line 81b	11	N		****
	0131 Filler		1	AN	MUST EQUAL SPACE This value can not be negative	
	Record Terminus		1		Value "\$"	
			994			

2008 Schedule FED - Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	Byte Count		4		"nnnn" for variable format	
	Start of Record Sentinel		4		"!!!!"	
	Record ID		8	AN	"SCHEDFED"	
0003	Taxpayer ID Number		9	N	Primary Taxpayer's SSN	
0050	Gross Receipts or Sales Column 1	Line 2	8	N	From Schedule C, C-EZ or Schedule F Line 11	
	050 Filler		1	AN	Must be space	
0051	Gross Receipts or Sales Column 2	Line 2	8	N	From Schedule C, C-EZ or Schedule F Line 11	
	051 Filler		1	AN	Must be space	
0052	Depreciation /expense deduction Column 1	Line 3	8	N	From Schedule C Line 13 From Schedule F Line 16	
	052 Filler		1	AN	Must be space	
0053	Depreciation /expense deduction Column 2	Line 3	8	N	From Schedule C Line 13 From Schedule F Line 16	
	053 Filler		1	AN	Must be space	
0054	Business Activity Code Column 1	Line 4	6	N	From Schedule C, C-EZ or Schedule F, box B, top of page	
0055	Business Activity Code Column 2	Line 4	6	N	From Schedule C, C-EZ or Schedule F, box B, top of page	
0056	Business Locality Code Column 1	Line 5	3	N	Taxpayer must provide Locality Code (FIPS code) for Locality in which Business is located. This code may be different from code in field VA110-1.	
0057	Business Locality Code Column 2	Line 5	3	N	Taxpayer must provide Locality Code (FIPS code) for Locality in which Business is located. This code may be different from code in field VA110-1.	
0058	Car and truck expenses Column 1	Line 6	8	N	From Schedule C Line 9 From Schedule F Line 12	
	058 Filler		1	AN	Must be space	
0059	Car and truck expenses Column 2	Line 6	8	N	From Schedule C Line 9 From Schedule F Line 12	
	059 Filler		1	AN	Must be space	
0060	Inventory at end of year Column 1	Line 7	8	N	From Schedule C Line 41 From Schedule F Line 49	
	060 Filler		1	AN	Must be space	
0061	Inventory at end of year Column 2	Line 7	8	N	From Schedule C Line 41 From Schedule F Line 49	
	061 Filler		1	AN	Must be space	
0062	Number of miles you used your vehicle for: Business Column 1	Line 8	9	N	From Schedule C Line 44a From Schedule CEZ Line 5a	
0063	Number of miles you used your vehicle for: Business Column 2	Line 8	9	N	From Schedule C Line 44a From Schedule CEZ Line 5a	
0064	Number of miles you used your vehicle for: Commuting Column 1	Line 9	9	N	From Schedule C Line 44b From Schedule CEZ Line 5b	
0065	Number of miles you used your vehicle for: Commuting Column 2	Line 9	9	N	From Schedule C Line 44b From Schedule CEZ Line 5b	

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2008 Schedule FED - Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
0066	Number of miles you used your vehicle for: Other Column 1	Line 10	9	N	From Schedule C Line 44c From Schedule CEZ Line 5c	
0067	Number of miles you used your vehicle for: Other Column 2	Line 10	9	N	From Schedule C Line 44c From Schedule CEZ Line 5c	
0068	Number of miles you used your vehicle for: Business Column 1	Line 11	9	N	From 2106 Line 13 From 2106EZ Line 8a	
0069	Number of miles you used your vehicle for: Business Column 2	Line 11	9	N	From 2106 Line 13 From 2106EZ Line 8a	
0070	Number of miles you used your vehicle for: Commuting Column 1	Line 12	9	N	From 2106 Line 16 From 2106EZ Line 8b	
0071	Number of miles you used your vehicle for: Commuting Column 2	Line 12	9	N	From 2106 Line 16 From 2106EZ Line 8b	
0072	Number of miles you used your vehicle for: Other Column 1	Line 13	9	N	From 2106 Line 17 From 2106EZ Line 8c	
0073	Number of miles you used your vehicle for: Other Column 2	Line 13	9	N	From 2106 Line 17 From 2106EZ Line 8c	
0074	Percent of business use of vehicle: Vehicle 1 - Column 1	Line 14	5	N	From 2106 Line 14 Column A Calculate to two decimal places, i.e., 67.25% = 06725	
0075	Percent of business use of vehicle: Vehicle 1 - Column 2	Line 14	5	N	From 2106 Line 14 Column A Calculate to two decimal places, i.e., 67.25% = 06725	
0076	Percent of business use of vehicle: Vehicle 2 - Column 1	Line 15	5	N	From 2106 Line 14 Column B Calculate to two decimal places, i.e., 67.25% = 06725	
0077	Percent of business use of vehicle: Vehicle 2 - Column 2	Line 15	5	N	From 2106 Line 14 Column B Calculate to two decimal places, i.e., 67.25% = 06725	
0078	Property Used more than 50% in a qualified business use: Type of Property Column 1	Line 16	13	AN	From 4562 Line 26, Column A	
0079	Property Used more than 50% in a qualified business use: Type of Property Column 2	Line 16	13	AN	From 4562 Line 26, Column A	
0080	Date placed in service Column 1	Line 17	6	N	From 4562 Line 26, Column B FORMAT Date MMDDYY NO SLASHES	
0081	Date placed in service Column 2	Line 17	6	N	From 4562 Line 26, Column B FORMAT Date MMDDYY NO SLASHES	
0082	Business/investment use percentage Column 1	Line 18	5	N	From 4562 Line 26, Column C Calculate to two decimal places, i.e., 67.25% = 06725	
0083	Business/investment use percentage Column 2	Line 18	5	N	From 4562 Line 26, Column C Calculate to two decimal places, i.e., 67.25% = 06725	

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2008 Schedule FED - Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
0084	Cost or other basis Column 1	Line 19	8	N	From 4562 Line 26, Column D	
	084 Filler		1	AN	Must be space	
0085	Cost or other basis Column 2	Line 19	8	N	From 4562 Line 26, Column D	
	085 Filler		1	AN	Must be space	
0086	Depreciation deduction Column 1	Line 20	8	N	From 4562 Line 26, Column H	
	086 Filler		1	AN	Must be space	
0087	Depreciation deduction Column 2	Line 20	8	N	From 4562 Line 26, Column H	
	087 Filler		1	AN	Must be space	
0088	Elected section 179 cost Column 1	Line 21	8	N	From 4562 Line 26, Column I	
	088 Filler		1	AN	Must be space	
0089	Elected section 179 cost Column 2	Line 21	8	N	From 4562 Line 26, Column I	
	089 Filler		1	AN	Must be space	
0090	Business Locality Code Column 1	Line 22	3	N	Taxpayer must provide Locality Code (FIPS code) for Locality in which Business is located. This code may be different from code in field VA110-1.	
0091	Business Locality Code Column 2	Line 22	3	N	Taxpayer must provide Locality Code (FIPS code) for Locality in which Business is located. This code may be different from code in field VA110-1.	
0092	Schedule Name1	Line 1	1	AN	Value = "C" if Schedule C or C-EZ information OR "F" if Schedule F information.	
0093	Schedule Name2	Line 1	1	AN	Value = "C" if Schedule C or C-EZ information OR "F" if Schedule F information.	
	Record Terminus		1		Value "\$"	

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2008 VA Schedule OSC

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	Byte Count		4		"nnnn" for variable format	
	Start of Record Sentinel		4		"!!!!"	
	Record ID		8	AN	"SCHEDOSC"	
0003	Taxpayer ID Number		9	N	Primary Taxpayer's SSN	
0050	Border State Rule		1	AN	Value "X" or space	
0051	Comp 1: Filing Status claimed on other state's rtn	Line 1	1	N		
0052	Comp 1: Person Claiming Credit	Line 2	1	N	Values: 1 -- You; 2 -- Spouse; 3 -- Joint	
0053	Comp 1: Qualifying Taxable Income	Line 3	11	N		
	053 Sign		1	AN	"-" for negative, space for positive number	
0054	Comp 1: Virginia Taxable Income	Line 4	11	N		
	054 Sign		1	AN	"-" for negative, space for positive number	
0055	Comp 1: Qualifying Tax Liability	Line 5	11	N		
	055 Filler		1	AN	Must be space	
0056	Comp 1: Identity State	Line 6	2	AN	IF credit is taken, this is a required field.	
0057	Comp 1: Virginia Income Tax	Line 7	11	N		
	057 Filler		1	AN	Must be space	
0058	Comp 1: Income Percentage	Line 8	4	N	Enter actual percentage to 1 decimal place i.e., 47% = 47.0	
0059	Comp 1: Product of Line 7 and Line 8	Line 9	11	N		
	059 Filler		1	AN	Must be space	
0060	Comp 1: Credit. Lesser of line 5 or 9	Line 10	11	N		
	060 Filler		1	AN	Must be space	
0061	Comp 2: Filing Status claimed on other state's rtn	Line 11	1	N		
0062	Comp 2: Person Claiming Credit	Line 12	1	N	Values: 1 -- You; 2 -- Spouse; 3 -- Joint	
0063	Comp 2: Qualifying Taxable Income	Line 13	11	N		
	063 Sign		1	AN	"-" for negative, space for positive number	
0064	Comp 2: Virginia Taxable Income	Line 14	11	N		
	064 Sign		1	AN	"-" for negative, space for positive number	
0065	Comp 2: Qualifying Tax Liability	Line 15	11	N		
	065 Filler		1	AN	Must be space	
0066	Comp 2: Identity State	Line 16	2	AN	IF credit is taken, this is a required field.	
0067	Comp 2: Virginia Income Tax	Line 17	11	N		
	067 Filler		1	AN	Must be space	
0068	Comp 2: Income Percentage	Line 18	4	N	Enter actual percentage to 1 decimal place i.e., 47% = 47.0	
0069	Comp 2: Product of Line 7 and Line 8	Line 19	11	N		

Zero padding is not required for numeric fields in unformatted records. Do not include a space after a positive number, a "-" after a negative value is required, i.e. -675.00 for field 0063 should be sent {0063}675-

2008 VA Schedule OSC

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	069 Filler		1	AN	Must be space	
0070	Comp 3: Credit. Lesser of line 5 or 9	Line 20	11	N		
	070 Filler		1	AN	Must be space	
0071	Comp 3: Filing Status claimed on other state's rtn	Line 21	1	N		
0072	Comp 3: Person Claiming Credit	Line 22	1	N	Values: 1 -- You; 2 -- Spouse; 3 -- Joint	
0073	Comp 3: Qualifying Taxable Income	Line 23	11	N		
	073 Sign		1	AN	"-" for negative, space for positive number	
0074	Comp 3: Virginia Taxable Income	Line 24	11	N		
	074 Sign		1	AN	"-" for negative, space for positive number	
0075	Comp 3: Qualifying Tax Liability	Line 25	11	N		
	075 Filler		1	AN	Must be space	
0076	Comp 3: Identity State	Line 26	2	AN	IF credit is taken, this is a required field.	
0077	Comp 3: Virginia Income Tax	Line 27	11	N		
	077 Filler		1	AN	Must be space	
0078	Comp 3: Income Percentage	Line 28	4	N	Enter actual percentage to 1 decimal place i.e., 47% = 47.0	
0079	Comp 3: Product of Line 7 and Line 8	Line 29	11	N		
	079 Filler		1	AN	Must be space	
0080	Comp 3: Credit. Lesser of line 5 or 9	Line 30	11	N		
	080 Filler		1	AN	Must be space	
0081	0081 Filler	N/A	80	AN		
0091	Total Credit	Line 31	11	N	Sum of lines 10, 20 and 30. Enter here and on IRS480	****
	091 Filler		1	AN	Must be space	
	Record Terminus		1		Value "\$"	
			359			

Zero padding is not required for numeric fields in unformatted records. Do not include a space after a positive number, a "-" after a negative value is required, i.e. -675.00 for field 0063 should be sent {0063}675-

2008 Overflow Statement

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	Byte Count		4		"nnnn" for variable format	
	Start of Record Sentinel		4		"!!!!"	
	Record ID		8	AN	"STMTOFLW"	
0003	Taxpayer ID Number		9	N	Primary Taxpayer's SSN	
0050	DedfromVAGICode1		3	N		
0051	DedfromVAGIAmt1		11	N		
	51 Filler		1	A	Only Deduction code 112 can be negative	
0052	DedfromVAGICode2		3	N		
0053	DedfromVAGIAmt2		11	N		
	53 Filler		1	A	Only Deduction code 112 can be negative	
0054	DedfromVAGICode3		3	N		
0055	DedfromVAGIAmt3		11	N		
	55 Filler		1	A	Only Deduction code 112 can be negative	
0056	DedfromVAGICode4		3	N		
0057	DedfromVAGIAmt4		11	N		
	57 Filler		1	A	Only Deduction code 112 can be negative	
0058	DedfromVAGICode5		3	N		
0059	DedfromVAGIAmt5		11	N		
	59 Filler		1	A	Only Deduction code 112 can be negative	
0060	DedfromVAGICode6		3	N		
0061	DedfromVAGIAmt6		11	N		
	61 Filler		1	A	Only Deduction code 112 can be negative	
0062	DedfromVAGICode7		3	N		
0063	DedfromVAGIAmt7		11	N		
	63 Filler		1	A	Only Deduction code 112 can be negative	
0064	DedfromVAGICode8		3	N		
0065	DedfromVAGIAmt8		11	N		
	65 Filler		1	A	Only Deduction code 112 can be negative	
0066	DedfromVAGICode9		3	N		
0067	DedfromVAGIAmt9		11	N		
	67 Filler		1	A	Only Deduction code 112 can be negative	
0068	DedfromVAGICode10		3	N		
0069	DedfromVAGIAmt10		11	N		
	69 Filler		1	A	Only Deduction code 112 can be negative	
0070	DedfromVAGICode11		3	N		
0071	DedfromVAGIAmt11		11	N		
	71 Filler		1	A	Only Deduction code 112 can be negative	
0072	DedfromVAGICode12		3	N		
0073	DedfromVAGIAmt12		11	N		
	73 Filler		1	A	Only Deduction code 112 can be negative	
0074	Total DedfromVAGI		11	N	This value must equal: Form 760 - FRM760P2 #0104 760PY/763 - SCHEDNPY #0153	
	74 Filler		1	A		
0109	DedfromVAGICode1 PY Status 4 Only		3	N		
0110	DedfromVAGIAmt1		11	N		
	110 Filler		1	A	Only Deduction code 112 can be negative	
0111	DedfromVAGICode2 PY Status 4 Only		3	N		
0112	DedfromVAGIAmt2		11	N		
	112 Filler		1	A	Only Deduction code 112 can be negative	
0113	DedfromVAGICode3 PY Status 4 Only		3	N		

2008 Overflow Statement

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
0114	DedfromVAGIAmt3		11	N		
	114 Filler		1	A	Only Deduction code 112 can be negative	
0115	DedfromVAGICode4 PY Status 4 Only		3	N		
0116	DedfromVAGIAmt4		11	N		
	116 Filler		1	A	Only Deduction code 112 can be negative	
0117	DedfromVAGICode5 PY Status 4 Only		3	N		
0118	DedfromVAGIAmt5		11	N		
	118 Filler		1	A	Only Deduction code 112 can be negative	
0119	DedfromVAGICode6 PY Status 4 Only		3	N		
0120	DedfromVAGIAmt6		11	N		
	120 Filler		1	A	Only Deduction code 112 can be negative	
0121	DedfromVAGICode7 PY Status 4 Only		3	N		
0122	DedfromVAGIAmt7		11	N		
	122 Filler		1	A	Only Deduction code 112 can be negative	
0123	DedfromVAGICode8 PY Status 4 Only		3	N		
0124	DedfromVAGIAmt8		11	N		
	124 Filler		1	A	Only Deduction code 112 can be negative	
0125	DedfromVAGICode9 PY Status 4 Only		3	N		
0126	DedfromVAGIAmt9		11	N		
	126 Filler		1	A	Only Deduction code 112 can be negative	
0127	DedfromVAGICode10 PY Status 4 Only		3	N		
0128	DedfromVAGIAmt10		11	N		
	128 Filler		1	A	Only Deduction code 112 can be negative	
0129	DedfromVAGICode11 PY Status 4 Only		3	N		
0130	DedfromVAGIAmt11		11	N		
	130 Filler		1	A	Only Deduction code 112 can be negative	
0131	DedfromVAGICode12 PY Status 4 Only		3	N		
0132	DedfromVAGIAmt12		11	N		
	132 Filler		1	A	Only Deduction code 112 can be negative	
0133	Total DedfromVAGI PY Status 4 Only		11	N	760PY Status 4 only, must equal SCHEDNPY #0154	
	133 Filler		1	A		
0168	SubtractionCode1		2	N	See valid codes listed for FRM760P2/760PY/763	
0169	SubtractionAmount1		11	N	Value can not be negative	
0170	SubtractionCode2		2	N		
0171	SubtractionAmount2		11	N	Value can not be negative	
0172	SubtractionCode3		2	N		
0173	SubtractionAmount3		11	N	Value can not be negative	
0174	SubtractionCode4		2	N		
0175	SubtractionAmount4		11	N	Value can not be negative	
0176	SubtractionCode5		2	N		
0177	SubtractionAmount5		11	N	Value can not be negative	
0178	SubtractionCode6		2	N		
0179	SubtractionAmount6		11	N	Value can not be negative	

2008 Overflow Statement

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
0180	SubtractionCode7		2	N		
0181	SubtractionAmount7		11	N	Value can not be negative	
0182	SubtractionCode8		2	N		
0183	SubtractionAmount8		11	N	Value can not be negative	
0184	SubtractionCode9		2	N		
0185	SubtractionAmount9		11	N	Value can not be negative	
0186	SubtractionCode10		2	N		
0187	SubtractionAmount10		11	N	Value can not be negative	
0188	SubtractionCode11		2	N		
0189	SubtractionAmount11		11	N	Value can not be negative	
0190	SubtractionCode12		2	N		
0191	SubtractionAmount12		11	N	Value can not be negative	
0192	SubtractionCode13		2	N		
0193	SubtractionAmount13		11	N	Value can not be negative	
0194	SubtractionCode14		2	N		
0195	SubtractionAmount14		11	N	Value can not be negative	
0196	SubtractionCode15		2	N		
0197	SubtractionAmount15		11	N	Value can not be negative	
0198	SubtractionCode16		2	N		
0199	SubtractionAmount16		11	N	Value can not be negative	
0200	SubtractionCode17		2	N		
0201	SubtractionAmount17		11	N	Value can not be negative	
0202	SubtractionCode18		2	N		
0203	SubtractionAmount18		11	N	Value can not be negative	
0204	SubtractionCode19		2	N		
0205	SubtractionAmount19		11	N	Value can not be negative	
0206	SubtractionCode20		2	N		
0207	SubtractionAmount20		11	N	Value can not be negative	
0208	Total Subtractions		11	N	Form 760, must equal FRM760P2 #0064 760PY, must equal sum of IRS670 763, must equal IRS670	
0243	SubtractionCode1 PY Status 4 Only		2	N	See valid codes listed for FRM760P2/760PY/763	
0244	SubtractionAmount1		11	N	Value can not be negative	
0245	SubtractionCode2 PY Status 4 Only		2	N		
0246	SubtractionAmount2		11	N	Value can not be negative	
0247	SubtractionCode3 PY Status 4 Only		2	N		
0248	SubtractionAmount3		11	N	Value can not be negative	
0249	SubtractionCode4 PY Status 4 Only		2	N		
0250	SubtractionAmount4		11	N	Value can not be negative	
0251	SubtractionCode5 PY Status 4 Only		2	N		
0252	SubtractionAmount5		11	N	Value can not be negative	
0253	SubtractionCode6 PY Status 4 Only		2	N		
0254	SubtractionAmount6		11	N	Value can not be negative	
0255	SubtractionCode7 PY Status 4 Only		2	N		
0256	SubtractionAmount7		11	N	Value can not be negative	
0257	SubtractionCode8 PY Status 4 Only		2	N		

2008 Overflow Statement

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
0258	SubtractionAmount8		11	N	Value can not be negative	
0259	SubtractionCode9 PY Status 4 Only		2	N		
0260	SubtractionAmount9		11	N	Value can not be negative	
0261	SubtractionCode10 PY Status 4 Only		2	N		
0262	SubtractionAmount10		11	N	Value can not be negative	
0263	SubtractionCode11 PY Status 4 Only		2	N		
0264	SubtractionAmount11		11	N	Value can not be negative	
0265	SubtractionCode12 PY Status 4 Only		2	N		
0266	SubtractionAmount12		11	N	Value can not be negative	
0267	SubtractionCode13 PY Status 4 Only		2	N		
0268	SubtractionAmount13		11	N	Value can not be negative	
0269	SubtractionCode14 PY Status 4 Only		2	N		
0270	SubtractionAmount14		11	N	Value can not be negative	
0271	SubtractionCode15 PY Status 4 Only		2	N		
0272	SubtractionAmount15		11	N	Value can not be negative	
0273	SubtractionCode16 PY Status 4 Only		2	N		
0274	SubtractionAmount16		11	N	Value can not be negative	
0275	SubtractionCode17 PY Status 4 Only		2	N		
0276	SubtractionAmount17		11	N	Value can not be negative	
0277	SubtractionCode18 PY Status 4 Only		2	N		
0278	SubtractionAmount18		11	N	Value can not be negative	
0279	SubtractionCode19 PY Status 4 Only		2	N		
0280	SubtractionAmount19		11	N	Value can not be negative	
0281	SubtractionCode20 PY Status 4 Only		2	N		
0282	SubtractionAmount20		11	N	Value can not be negative	
0283	Total Subtractions PY Status 4 Only		11	N	760PY Status 4, must equal IRS675	
0318	AdditionCode1		2	N	See valid codes listed for form 760	
0319	AdditionAmount1		11	N	Value can not be negative	
0320	AdditionCode2		2	N		
0321	AdditionAmount2		11	N	Value can not be negative	
0322	AdditionCode3		2	N		
0323	AdditionAmount3		11	N	Value can not be negative	
0324	AdditionCode4		2	N		
0325	AdditionAmount4		11	N	Value can not be negative	
0326	Total Additions		11	N	must equal #0056 of FRM760P2	
0361	ContributionsCd1 (Refund or Tax Due)		2	N		
0362	Contribution Amt1 (Refund or Tax Due)		9	N	This value can not be negative.	
0363	ContributionsCd2 (Refund or Tax Due)		2	N		

2008 Overflow Statement

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
0364	Contribution Amt2 (Refund or Tax Due)		9	N	This value can not be negative.	
0365	ContributionsCd3 (Refund or Tax Due)		2	N		
0366	Contribution Amt3 (Refund or Tax Due)		9	N	This value can not be negative.	
0367	ContributionsCd4 (Refund or Tax Due)		2	N		
0368	Contribution Amt4 (Refund or Tax Due)		9	N	This value can not be negative.	
0369	ContributionsCd5 (Refund or Tax Due)		2	N		
0370	Contribution Amt5 (Refund or Tax Due)		9	N	This value can not be negative.	
0371	ContributionsCd6 (Refund or Tax Due)		2	N		
0372	Contribution Amt6 (Refund or Tax Due)		9	N	This value can not be negative.	
0373	Total Contributions (Refund or Tax Due)		9	N	This value can not be negative.	
0408	ContributionsCd1 (from		2	N		
0409	Contribution Amt1 (from		9	N	This value can not be negative.	
0410	ContributionsCd2 (from		2	N		
0411	Contribution Amt2 (from		9	N	This value can not be negative.	
0412	ContributionsCd3 (from		2	N		
0413	Contribution Amt3 (from		9	N	This value can not be negative.	
0414	ContributionsCd4 (from		2	N		
0415	Contribution Amt4 (from		9	N	This value can not be negative.	
0416	ContributionsCd5 (from		2	N		
0417	Contribution Amt5 (from		9	N	This value can not be negative.	
0418	ContributionsCd6 (from		2	N		
0419	Contribution Amt6 (from		9	N	This value can not be negative.	
0420	ContributionsCd7 (from		2	N		
0421	Contribution Amt7 (from		9	N	This value can not be negative.	
0422	ContributionsCd8 (from		2	N		
0423	Contribution Amt8 (from		9	N	This value can not be negative.	
0424	ContributionsCd9 (from		2	N		
0425	Contribution Amt9 (from		9	N	This value can not be negative.	
0426	ContributionsCd10 (from		2	N		
0427	Contribution Amt10 (from		9	N	This value can not be negative.	
0428	ContributionsCd11 (from		2	N		
0429	Contribution Amt11 (from		9	N	This value can not be negative.	
0430	ContributionsCd12 (from		2	N		
0431	Contribution Amt12 (from		9	N	This value can not be negative.	
0432	ContributionsCd13 (from		2	N		
0433	Contribution Amt13 (from		9	N	This value can not be negative.	
0434	ContributionsCd14 (from		2	N		
0435	Contribution Am1t4 (from		9	N	This value can not be negative.	
0436	ContributionsCd15 (from		2	N		

2008 Overflow Statement

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
0437	Contribution Am15 (from		9	N	This value can not be negative.	
0438	ContributionsCd16 (from		2	N		
0439	Contribution Amt16 (from		9	N	This value can not be negative.	
0440	ContributionsCd17 (from		2	N		
0441	Contribution Amt17 (from		9	N	This value can not be negative.	
0442	ContributionsCd18 (from		2	N		
0443	Contribution Amt18 (from		9	N	This value can not be negative.	
0444	ContributionsCd19 (from		2	N		
0445	Contribution Am1t9 (from		9	N	This value can not be negative.	
0446	Total Contributions (from		9	N	This value MUST NOT EXCEED refund	
0481	School Foundation Cd1		6	N		
0482	School Contribution Amt1		9	N	This value can not be negative.	
0483	School Foundation Cd2		6	N		
0484	School Contribution Amt2		9	N	This value can not be negative.	
0485	School Foundation Cd3		6	N		
0486	School Contribution Amt3		9	N	This value can not be negative.	
0487	School Foundation Cd4		6	N		
0488	School Contribution Amt4		9	N	This value can not be negative.	
0489	School Foundation Cd5		6	N		
0490	School Contribution Amt5		9	N	This value can not be negative.	
0491	School Foundation Cd6		6	N		
0492	School Contribution Amt6		9	N	This value can not be negative.	
0493	School Foundation Cd7		6	N		
0494	School Contribution Amt7		9	N	This value can not be negative.	
0495	School Foundation Cd8		6	N		
0496	School Contribution Amt8		9	N	This value can not be negative.	
0497	School Foundation Cd9		6	N		
0498	School Contribution Amt9		9	N	This value can not be negative.	
0499	School Foundation Cd10		6	N		
0500	School Contribution Amt10		9	N	This value can not be negative.	
0501	School Foundation Cd11		6	N		
0502	School Contribution Amt11		9	N	This value can not be negative.	
0503	School Foundation Cd12		6	N		
0504	School Contribution Amt12		9	N	This value can not be negative.	
0505	School Foundation Cd13		6	N		
0506	School Contribution Amt13		9	N	This value can not be negative.	
0507	School Foundation Cd14		6	N		
0508	School Contribution Amt14		9	N	This value can not be negative.	
0509	School Foundation Cd15		6	N		
0510	School Contribution Amt15		9	N	This value can not be negative.	
0511	School Foundation Cd16		6	N		
0512	School Contribution Amt16		9	N	This value can not be negative.	
0513	School Foundation Cd17		6	N		
0514	School Contribution Amt17		9	N	This value can not be negative.	
0515	School Foundation Cd18		6	N		

2008 Overflow Statement

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
0516	School Contribution Amt18		9	N	This value can not be negative.	
0517	School Foundation Cd19		6	N		
0518	School Contribution Amt19		9	N	This value can not be negative.	
0519	School Foundation Cd20		6	N		
0520	School Contribution Amt20		9	N	This value can not be negative.	
0521	School Foundation Cd21		6	N		
0522	School Contribution Amt21		9	N	This value can not be negative.	
0523	School Foundation Cd22		6	N		
0524	School Contribution Amt22		9	N	This value can not be negative.	
0525	School Foundation Cd23		6	N		
0526	School Contribution Amt23		9	N	This value can not be negative.	
0527	School Foundation Cd24		6	N		
0528	School Contribution Amt24		9	N	This value can not be negative.	
0529	School Foundation Cd25		6	N		
0530	School Contribution Amt25		9	N	This value can not be negative.	
0531	School Foundation Cd26		6	N		
0532	School Contribution Amt26		9	N	This value can not be negative.	
0533	School Foundation Cd27		6	N		
0534	School Contribution Amt27		9	N	This value can not be negative.	
0535	School Foundation Cd28		6	N		
0536	School Contribution Amt28		9	N	This value can not be negative.	
0537	School Foundation Cd29		6	N		
0538	School Contribution Amt29		9	N	This value can not be negative.	
0539	School Foundation Cd30		6	N		
0540	School Contribution Amt30		9	N	This value can not be negative.	
0541	School Foundation Cd31		6	N		
0542	School Contribution Amt31		9	N	This value can not be negative.	
0543	School Foundation Cd32		6	N		
0544	School Contribution Amt32		9	N	This value can not be negative.	
0545	School Foundation Cd33		6	N		
0546	School Contribution Amt33		9	N	This value can not be negative.	
0547	School Foundation Cd34		6	N		
0548	School Contribution Amt34		9	N	This value can not be negative.	
0549	School Foundation Cd35		6	N		
0550	School Contribution Amt35		9	N	This value can not be negative.	
0551	School Foundation Cd36		6	N		
0552	School Contribution Amt36		9	N	This value can not be negative.	
0553	School Foundation Cd37		6	N		
0554	School Contribution Amt37		9	N	This value can not be negative.	
0555	School Foundation Cd38		6	N		
0556	School Contribution Amt38		9	N	This value can not be negative.	
0557	School Foundation Cd39		6	N		
0558	School Contribution Amt39		9	N	This value can not be negative.	
0559	School Foundation Cd40		6	N		
0560	School Contribution Amt40		9	N	This value can not be negative.	
0561	School Foundation Cd41		6	N		

2008 Overflow Statement

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
0562	School Contribution Amt41		9	N	This value can not be negative.	
0563	School Foundation Cd42		6	N		
0564	School Contribution Amt42		9	N	This value can not be negative.	
0565	School Foundation Cd43		6	N		
0566	School Contribution Amt43		9	N	This value can not be negative.	
0567	School Foundation Cd44		6	N		
0568	School Contribution Amt44		9	N	This value can not be negative.	
0569	School Foundation Cd45		6	N		
0570	School Contribution Amt45		9	N	This value can not be negative.	
0571	School Foundation Cd46		6	N		
0572	School Contribution Amt46		9	N	This value can not be negative.	
0573	School Foundation Cd47		6	N		
0574	School Contribution Amt47		9	N	This value can not be negative.	
0575	School Foundation Cd48		6	N		
0576	School Contribution Amt48		9	N	This value can not be negative.	
0577	School Foundation Cd49		6	N		
0578	School Contribution Amt49		9	N	This value can not be negative.	
0579	School Foundation Cd\50		6	N		
0580	School Contribution Amt50		9	N	This value can not be negative.	
0581	School Foundation Cd51		6	N		
0582	School Contribution Amt51		9	N	This value can not be negative.	
0583	School Foundation Cd52		6	N		
0584	School Contribution Amt52		9	N	This value can not be negative.	
0585	School Foundation Cd53		6	N		
0586	School Contribution Amt53		9	N	This value can not be negative.	
0587	School Foundation Cd54		6	N		
0588	School Contribution Amt54		9	N	This value can not be negative.	
0589	School Foundation Cd55		6	N		
0590	School Contribution Amt55		9	N	This value can not be negative.	
0591	School Foundation Cd56		6	N		
0592	School Contribution Amt56		9	N	This value can not be negative.	
0593	School Foundation Cd57		6	N		
0594	School Contribution Amt57		9	N	This value can not be negative.	
0595	School Foundation Cd58		6	N		
0596	School Contribution Amt58		9	N	This value can not be negative.	
0597	School Foundation Cd59		6	N		
0598	School Contribution Amt59		9	N	This value can not be negative.	
0599	School Foundation Cd60		6	N		
0600	School Contribution Amt60		9	N	This value can not be negative.	
0601	School Foundation Cd61		6	N		
0602	School Contribution Amt61		9	N	This value can not be negative.	
0603	School Foundation Cd62		6	N		
0604	School Contribution Amt62		9	N	This value can not be negative.	
0605	School Foundation Cd63		6	N		
0606	School Contribution Amt63		9	N	This value can not be negative.	
0607	School Foundation Cd64		6	N		

2008 Overflow Statement

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
0608	School Contribution Amt64		9	N	This value can not be negative.	
0609	School Foundation Cd65		6	N		
0610	School Contribution Amt65		9	N	This value can not be negative.	
0611	School Foundation Cd66		6	N		
0612	School Contribution Amt66		9	N	This value can not be negative.	
0613	School Foundation Cd67		6	N		
0614	School Contribution Amt67		9	N	This value can not be negative.	
0615	School Foundation Cd68		6	N		
0616	School Contribution Amt68		9	N	This value can not be negative.	
0617	School Foundation Cd69		6	N		
0618	School Contribution Amt69		9	N	This value can not be negative.	
0619	School Foundation Cd70		6	N		
0620	School Contribution Amt70		9	N	This value can not be negative.	
0621	School Foundation Cd71		6	N		
0622	School Contribution Amt71		9	N	This value can not be negative.	
0623	School Foundation Cd72		6	N		
0624	School Contribution Amt72		9	N	This value can not be negative.	
0625	School Foundation Cd73		6	N		
0626	School Contribution Amt73		9	N	This value can not be negative.	
0627	School Foundation Cd74		6	N		
0628	School Contribution Amt74		9	N	This value can not be negative.	
0629	School Foundation Cd75		6	N		
0630	School Contribution Amt75		9	N	This value can not be negative.	
0631	School Foundation Cd76		6	N		
0632	School Contribution Amt76		9	N	This value can not be negative.	
0633	School Foundation Cd77		6	N		
0634	School Contribution Amt77		9	N	This value can not be negative.	
0635	School Foundation Cd78		6	N		
0636	School Contribution Amt78		9	N	This value can not be negative.	
0637	School Foundation Cd79		6	N		
0638	School Contribution Amt79		9	N	This value can not be negative.	
0639	School Foundation Cd80		6	N		
0640	School Contribution Amt80		9	N	This value can not be negative.	
0641	School Foundation Cd81		6	N		
0642	School Contribution Amt81		9	N	This value can not be negative.	
0643	School Foundation Cd82		6	N		
0644	School Contribution Amt82		9	N	This value can not be negative.	
0645	School Foundation Cd83		6	N		
0646	School Contribution Amt83		9	N	This value can not be negative.	
0647	Total School Contributions		9	N	This value can not be negative.	
	Record Terminus		1		Value "\$"	

1099G Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	Byte Count		4		"nnnn" for variable format	
	Start of Record Sentinel		4		"!!!!"	
	Record ID		8	AN	"1099G "	
0003	Taxpayer ID Number		9	N	Primary Taxpayer's SSN	
0050	Payer's Name		34	AN	Enter payer's name.	
0051	Payer's Address line1		34	AN	Enter payer's address.	
0052	Payer's Address line2		34	AN	Enter payer's secondary address.	
0053	City		20	AN	Enter payer's city.	
0054	State		2	AN	Enter payer's state abbreviation.	
0055	Zip		9	N	Enter payer's zip code.	
0056	Payer's telephone number		10	N	Enter payer's telephone number.	
0057	Payer's Federal ID Number		12	N	Enter payer's FEIN.	
0058	Recipient's ID Number		12	N	Enter recipient's ID number.	
0059	Recipient's Name		34	AN	Enter recipient's name.	
0060	Recipient's Address line1		34	AN	Enter recipient's address.	
0061	Recipient's Address line2		34	AN	Enter recipient's secondary address.	
0062	City		20	AN	Enter recipient's city.	
0063	State		2	AN	Enter recipient's state.	
0064	Zip		9	N	Enter recipient's zip code.	
0065	Account number		16	AN	Enter recipient's account number.	
0066	Unemployment Compensation	Box 1	12	N	Enter payments of \$10 or more in unemployment compensation.	
0067	State or local inc tax refund	Box 2	12	N	Enter refunds, credits, or offsets of state or local income tax of \$10 or more.	
0068	Tax Year of box 2 amount	Box 3	4	N	Value = YYYY. Enter the year for which the refund, credit, or offset was made.	
0069	Federal Income Tax Withheld	Box 4	9	N	Backup withholding-Enter backup withholding at a 28% rate on payments required to be reported in box 6 or 7. Voluntary withholding-Enter any voluntary Federal withholding on unemployment compensation, Commodity Credit Corporation loans, and certain crop disaster payments.	
0070	Taxable grants	Box 6	9	N	Enter any amount of taxable grant administered by a Federal, state, or local program to provide subsidized energy financing or grants for projects designed to conserve or produce energy.	
0071	Agriculture payments	Box 7	9	N	Enter USDA agricultural subsidy payments made	
0072	Box 2 is trade or business income	Box 8	1	AN	Value = X if the amount in box 2 is a refund, credit, or offset attributable to an income tax that applies exclusively to income from a trade or business and is not a tax of general application.	
0073	ATAA Payments	Box 5	12	N	ATAA pymnts of 600 or more that were paid to eligible individuals	
	Record Terminus		1		Value "\$"	

1099MISC Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	Byte Count		4		"nnnn" for variable format	
	Start of Record Sentinel		4		"!!!!"	
	Record ID		8	AN	"1099MISC"	
0003	Taxpayer ID Number		9	N	Primary Taxpayer's SSN	
0050	Payer's Name		34	AN	Enter payer's name.	
0051	Payer's Address line1		34	AN	Enter payer's address.	
0052	Payer's Address line2		34	AN	Enter payer's secondary address.	
0053	City		20	AN	Enter payer's city.	
0054	State		2	AN	Enter payer's state abbreviation.	
0055	Zip		9	N	Enter payer's zip code.	
0056	Payer's telephone number		10	N	Enter payer's telephone number.	
0057	Payer's Federal ID Number		12	N	Enter payer's FEIN.	
0058	Recipient's ID Number		12	N	Enter recipient's ID number.	
0059	Recipient's Name		34	AN	Enter recipient's name.	
0060	Recipient's Address line1		34	AN	Enter recipient's address.	
0061	Recipient's Address line2		34	AN	Enter recipient's secondary address.	
0062	City		20	AN	Enter recipient's city.	
0063	State		2	AN	Enter recipient's state.	
0064	Zip		9	N	Enter recipient's zip code.	
0065	Account number		16	AN	Enter recipient's account number.	
0067	Rents	Box 1	12	N	Enter amounts of \$600 or more for all types of rents.	
0068	Royalties	Box 2	9	N	Enter gross royalty payments of \$10 or more before reduction for severance and other taxes that may have been withheld and paid.	
0069	Other Income	Box 3	9	N	Enter other income of \$600 or more required to be reported on Form 1099-MISC that is not reportable in one of the other boxes on the form. Also enter prizes and awards that are not for services performed.	
0070	Federal Income tax withheld	Box 4	9	N	Enter backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold at a 28% rate if taxpayer identification number is not furnished. See Form W-9, Request for Taxpayer Identification Number and Certification, for more information.	
0071	Fishing Boat proceeds	Box 5	9	N	Enter the share of all proceeds from the sale of a	
0072	Medical and Health Care Payments	Box 6	12	AN	Enter payments of \$600 or more made in the course of the trade or business to each physician or other supplier or provider of medical or health care services.	
0073	Nonemployer compensation	Box 7	9	N	Enter nonemployee compensation of \$600 or more.	
0074	Substitute payments	Box 8	5	N	Enter aggregate payments of at least \$10 received by a broker for a customer in lieu of dividends or tax-exempt interest as a result of a loan of a customer's securities.	

1099MISC Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
0075	Payer made direct sales....	Box 9	1	AN	Enter an "X" in the checkbox for sales of \$5000 or more of consumer products to a person on a buy-sell, deposit-commission, or other commission basis for resale (by the buyer or any other person) anywhere other than in a permanent retail establishment. Do not enter a dollar amount in this box.	
0076	Crop insurance proceeds	Box 10	5	N	Enter crop insurance proceeds of \$600 or more paid to farmers by insurance companies.	
0077	Excess golden parachute payments	Box 13	5	N	Enter any excess golden parachute payments.	
0078	Gross proceeds paid to an attorney	Box 14	13	AN	Enter gross proceeds paid to an attorney in connection with legal services.	
0079	State tax withheld	Box 16	13	AN	Enter state income tax withheld.	
0080	State ID	Box 17	2	AN	Enter state abbreviation for which income tax was withheld.	
0081	Payer's state no	Box 17	15	N	Enter state identification number.	
0082	State income	Box 18	13	N	Enter amount of state payment.	
0083	State tax withheld_2	Box 16	13	N	Enter state income tax withheld.	
0084	State ID_2	Box 17	2	N	Enter state abbreviation for which income tax was withheld.	
0085	Payer's state no_2	Box 17	15	N	Enter state identification number.	
0086	State income_2	Box 18	13	N	Enter amount of state payment.	
0087	Section 409A Deferrals	Box 15a	13	N	total amount deferred during the year of at least \$600 for the nonemployee under all nonqualified plans.	
0088	Section 409A Income	Box 15b	13	N	all amounts deferred (including earnings on amounts deferred) that are includible in income under section 409A because the NQDC plan fails to satisfy the requirements of section 409A	
	Record Terminus		1		Value "\$"	

Schedule VK1

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	Byte Count		4		"nnnn" for variable format	
	Start of Record Sentinel		4		"!!!!"	
	Record ID		8	AN	"SCHEDVK1"	
0003	Taxpayer ID Number		9	N	Primary Taxpayer's SSN	****
0040	Form Occurrence Number		7	N	Schedule Occurrence Number in the case of multiple Schedule VK1s.	****
0050	PTE Name		34	AN	Enter payer's name.	
0051	PTE Address line1		34	AN	Enter payer's address.	
0052	PTE Address line2		34	AN	Enter payer's secondary address.	
0053	PTE City		20	AN	Enter payer's city.	
0054	PTE State		2	AN	Enter payer's state abbreviation.	
0055	PTE Zip		9	N	Enter payer's zip code.	
0056	PTE Federal ID Number		12	N	Enter payer's FEIN.	
0057	owner's ID Number		12	N	Enter owner's FEIN or SSN.	
0058	owner's Name		34	AN	Enter owner's name.	
0059	owner's Address line1		34	AN	Enter owner's address.	
0060	owner's Address line2		34	AN	Enter owner's secondary address.	
0061	owner's City		20	AN	Enter owner's city.	
0062	owner's State		2	AN	Enter owner's state.	
0063	owner's Zip		9	N	Enter owner's zip code.	
0064	State tax withheld		13	N	Enter Virginia state income tax withheld by PTE for Owner	
	Record Terminus		1		Value "\$"	
			336			

ATTACHMENTS

2008 VA760CG

Individual Income Tax Return



070-2 070-4 060-1 065-1

070-11FIRSTNAME12 I 11LASTNAME15XXXX]SUF 060-3

070-31FIRSTNAME12 I 11LASTNAME15XXXX]SUF 065-3

075-1ADDRESSLINE1MMMMMMMMMMMMMMMMMMMMMMMMMMMMMMMM

080-1ADDRESSLINE2MMMMMMMMMMMMMMMMMMMMMMMMMMMMMMMM

085-1CITYMMMMMMMMMMMMMMMMMM ST ZIPCODE00100-1Name or Filing 305-26 Amended: X 315-10

Filing 095-1 Head of Change: X
Status: 1 Household:305-4X Address 305-27 NOL: X 315-11

Exemptions Dependents Total 65 and over Blind Total Virginia Return 305-28 Federal Earned
305-5 305-8 305-6 305-7 Not Filed Last Year: X Income Credit X315-9 0000 .350
Locality: 110-1 000

Yourself 1 00 00 1 1 0 Your SSN MMMM 000000000 003
Spouse 1 320-7 1 1 320-8

305-10 305-11 305-12 Vendor ID: 0000X 0000 Spouse's SSN MMMM 000000000 055
305-42 IRS 020, positions 3-8

1. Fed Adj Gross Income 1. -000000000 . 310-5 16a.Your VAGI 16a. -00000000 . 430

2. Additions, see Pg 2, Line 3 2. 000000000 . 310-7 16b.Spouse's VAGI 16b. -00000000 . 435

3. Subtotal 3. -000000000 . 315-1 17. Net Tax 17. 000000000 . 445

4a. Age Deduction - You 4a. 00000 . 315-3 18a. Your Withholding 18a. 000000000 . 450

4b. Age Deduction - Spouse 4b. 00000 . 315-4 18b.Spouse's Withholding 18b. 000000000 . 455

5. Soc Sec & Tier 1 Railroad 5. 000000000 . 315-6 19. Estimated Payments 19. 000000000 . 465

6. State Inc Tax Overpayment 6. 000000000 . 315-7 20. Extension Payments 20. 000000000 . 470

7. Other Subtractions, see Pg 2, Line 7 7. 000000000 . 315-8 21. Credit for Low Income 21. 00000 . 475

8. Subtotal Subtractions 8. 000000000 . 320-1 22. Credit tax paid another state 22. 000000000 . 480

9. Total VAGI 9. -000000000 . 320-2 23. Other Credits X 23. 000000000 . 485
10a.Federal Sch. A 24. Total Payments /Credits 24. 000000000 . 490

Itemized Deductions 10a. 000000000 . 320-5

10b.State/Local Income Tax 10b. 000000000 . 320-6 25. Tax You Owe 25. 000000000 . 495

10. Standard/Itemized Deductions 10. 000000000 . 370 26. Overpayment Amount 26. 000000000 . 500

11. Exemptions 11. 00000 . 375 27. Amount to Credit to Next Year's Tax 27. 000000000 . 510

12. Deductions VAGI, see Pg 2, Line 9 12. -000000000 . 385 28. Adjustments/Contributions 28. 000000000 . 515

13. Subtotal Lines 10, 11 and 12 13. -000000000 . 395 Amount You Owe:
Paid by Credit Card X 305-19 000000000 . 525

14. VA Taxable Income 14. -000000000 . 405 Refund: 000000000 . 530
Bank Routing 048 "X" for Savings

15. Tax Amount 15. 000000000 . 425 Number X 000000000 030
Bank Account 040 "X" for Checking

16. Spouse Tax Adjustment 16. 000 . 440 Number 000000000000000000 035

_LAR _DLAR _LTD \$ Office Use: XX XX XX XX XX XX XX XX XX XX



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000000000

**ADDITIONAL FILING INFORMATION**

Farming/ Fishing,
Merchant Seaman: ☒ **305-16** Coalfield
Enhancement **305-18** ☒
Taxpayer **760P2 0050** Fixed Date
Deceased: 0 Conformity: **305-29** ☒
Dependent on Overseas
another's return: ☒ **305-15** when due: **305-17** ☒
Pass-Through-Entity
Withholding included
on this return: **X315-12**

Additions - SCH ADJ/CG - Part 1

1. Interest on obligations **760P2 0053**
of other state 1. 000000000.
2. Other Additions: **760P2 0054**
a. Fixed Date Conformity 2a. 000000000.
760P2 0055 **760P2 0056**
00 2b. 000000000.
760P2 0057 **760P2 0058**
00 2c. 000000000.
760P2 0059
3. Total Additions: 3. 000000000.

Subtractions

4. Income from obligations **760P2 0060**
or securities of the U.S. 4. 000000000.
5. Disability Income **760P2 0061**
reported as wages 5. 000000000.
305-38 ☒ You: **760P2 0105**
305-39 ☒ Spouse: **760P2 0106**

6. Other: **760P2 0062**
a. Fixed Date Conformity 6a. 000000000.
760P2 0063 **760P2 0064**
00 6b. 000000000.
760P2 0065 **760P2 0066**
00 6c. 000000000.
760P2 0067 **760P2 0068**
00 6d. 000000000.

7. Total Subtractions: **760P2 0069**
7. 000000000.

Deductions**8. Deduction Code and Amount**

760P2 0098 000 8a. **760P2 0099**
-000000000.
760P2 0101
760P2 0100 000 8b. 000000000.
760P2 0103
760P2 0102 000 8c. 000000000.
760P2 0104
9. Total Deductions: 9. -000000000.

Spouse's Name - Filing Status 3 Only

2FIRSTNAMEXI2LASTNAME15XXXXXXXXXXXXX

AGE DEDUCTION DETAILS

760P2 0093 **760P2 0094**
You 000000 -000000000.
760P2 0095 **760P2 0096**
Spouse 000000 -000000000.

Contact Information

Your Phone **115-1** 0000000000 0000000000 **305-20**
Spouse 0000000000 **305-21**

Dept of Taxation can discuss
my return with my preparer. ☒ **X 305-24**

Preparer Phone Number 0000000000 **300-3**
050-1 OR 050-2
Preparer Info 000000000 ● 0 **305-37**

I (We), the undersigned, declare under penalty of law that I (we) have
examined this return
and to the best of my (our) knowledge, it is a true, correct and complete

Your Signature _____ Date _____

Spouse's Signature _____ Date _____

Preparer Signature _____ Date _____

300-2 OR 300-4

MM
052-2 MMM
052-3 MMM
MM

052-4

052-5

050-3 OR 050-4

2008 Virginia Schedule ADJ/CG Part 2



1FIRSTNAME12 I 1LASTNAME15XXXX SUF 000000000

Tax Credit for Low Income Individuals or VA Earned Income Credit



10. Exemption Information	Social Security Number	VAGI	22. Voluntary Contributions from overpaid taxes
0092 a. I I I I I I I I I I I I I I I I	000000000	0093 -00000	0094
0095 b. I I I I I I I I I I I I I I I I	000000000	0096 -00000	0097
0098 c. I I I I I I I I I I I I I I I I	000000000	0099 -00000	0100
0101 d. I I I I I I I I I I I I I I I I	000000000	0102 -00000	0103
e. Total Family VAGI	10e. ●	-00000	0104
11. Total Exemptions	11. ●	00	0105
12. Personal Exemptions	12.	00	0106
13. Form 760 exemptions multiply Line 12 by \$300	13.	0107 0000 .	0067 00 22a. 00000 . 0068
14. Federal Earned Income Credit	14. ●	0108 0000 .	0069 00 22b. 00000 . 0070
15. Multiply Line 14 by 20% (.20)	15.	0109 0000 .	0071 00 23a. 00000 . 0072
16. Greater of Line 13 or Line 15	16.	0110 0000 .	0073 00 23b. 00000 . 0074
17. Credit (Lesser of Line 16 above or Page 1, Line 17)	17.	0111 0000 .	0075 000000 23c. 00000 . 0076
			0077 000000 23d. 00000 . 0078
			24. Total Adjustments 000000000 . 0081

Adjustments to Amount of Tax

18. Addition to Tax	18.	000000000 .	0059
a. Addition from Form 760C	X	0060	
b. Addition from Form 760F	X	0061	
19. Penalty	19.	000000000 .	0062
a. Late Filing Penalty	X	0063	
b. Extension Penalty	X	0064	
20. Interest	20.	000000000 .	0065
21. Consumer's Use Tax	21.	000000000 .	0066

AVOID DELAYS. If this schedule contains information, always submit it with your return.

2008 Schedule CR

CREDIT COMPUTATION SCHEDULE - See Page 6 for required attachments.
Attach this to your return. See instructions for other required attachments.

1FIRSTNAME12 I 1LASTNAME15XXXXSUF



PART I - MAXIMUM NONREFUNDABLE CREDITS

1 Enter the total tax computed on your return less the total of Spouse Tax Adjustment, Credit for Low Income Individuals or VA Earned Income Credit and Credit for Tax Paid to Another State. The maximum nonrefundable credits allowable on Line 107 of Schedule CR may not exceed this amount. 1 000000000.003

PART II - ENTERPRISE ZONE ACT CREDIT

2 Credit allowable this year from Form 301 (attach Form 301)..... 2 00000000.

PART III - NEIGHBORHOOD ASSISTANCE ACT CREDIT

3 Authorized amount of Neighborhood Assistance Act Credit..... 3
4 Carryover credit from prior year(s) [attach computation]..... 4
5 Add Line 3 and Line 4..... 5
6 Credit allowable this year:
Line 5 or balance of maximum credit available, whichever is less 6 00000000.
7 Carryover credit to next year: Line 5 less Line 6 (applicable only
if within 5 year carryover period)..... 7

PART IV - RECYCLABLE MATERIALS PROCESSING EQUIPMENT CREDIT

8 Enter 10% of qualifying recyclable equipment cost 8
9 Carryover credit from prior year(s) [attach computation]..... 9
10 Add Lines 8 and 9 10
11 Enter 40% of tax per return 11
12 Maximum recyclable materials processing equipment credit.
Line 10 or Line 11, whichever is less 12
13 Credit allowable this year: Line 12 or balance of maximum credit
available, whichever is less 13 00000000.
14 Carryover credit to next year: Line 10 less Line 13
(applicable only if within 10 year carryover period) 14

PART V - CONSERVATION TILLAGE EQUIPMENT CREDIT

15 Enter 25% of qualifying property cost or \$4,000, whichever is less 15
16 Carryover credit from prior year(s) [attach computation]..... 16
17 Add Line 15 and Line 16..... 17
18 Credit allowable this year: Line 17 or balance of maximum credit
available, whichever is less 18 00000000.
19 Carryover credit to next year: Line 17 less line 18 (applicable only
if within 5 year carryover period) 19

PART VI - FERTILIZER AND PESTICIDE APPLICATION EQUIPMENT CREDIT

20 Enter 25% of current qualifying equipment cost or \$3,750,
whichever is less 20
21 Carryover credit from prior year(s) [attach computation]..... 21
22 Add Line 20 and Line 21..... 22
23 Credit allowable this year: Line 22 or balance of maximum credit
available, whichever is less 23 00000000.
24 Carryover credit to next year: Line 22 less Line 23 (applicable only
if within 5 year carryover period) 24

PART VII - RENT REDUCTION PROGRAM CREDIT

25 Enter 50% of qualifying rent reductions 25 0051
26 Carryover credit from prior year(s) [attach computation]..... 26 0052
27 Add Line 25 and Line 26..... 27 0053
28 Credit allowable this year: Line 27 or balance of maximum credit
available, whichever is less 28 00000000.0054
29 Carryover credit to next year: Line 27 less Line 28 (applicable only if
if within 5 year carryover period) 29 0055



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PART VIII – CLEAN-FUEL VEHICLE AND VEHICLE EMISSIONS TESTING EQUIPMENT**Clean-fuel vehicle and qualified electric vehicle credit**

30 **EXPIRED** 30 ~~_____~~

31 Carryover credit from prior year(s) [attach computation] 31 _____

32 Add Lines 30 and 31 32 _____

33 Line 32 or balance of maximum credit available, whichever is less 33 00000000.

34 Carryover credit to next year: Line 32 less Line 33 (applicable only
if within 5 year carryover period) 34 _____

Vehicle emissions testing equipment credit

35 Enter 20% of the purchase or lease price paid during the year for
qualified vehicle emissions testing equipment 35 _____

36 Carryover credit from prior year(s) [attach computation] 36 _____

37 Add Line 35 and Line 36 37 _____

38 Enter the amount from Line 37 or the balance of maximum credit
available, whichever is less 38 00000000.

39 Carryover credit to next year: Line 37 less Line 38 (only if within
5 year carryover period) 39 _____

PART IX – MAJOR BUSINESS FACILITY JOB TAX CREDIT

40a **Credit amount authorized by the Department of Taxation** 40a _____

40 **Credit allowable this year:** Line 40a or the balance of the maximum
credit available, whichever is less 40 00000000.

41 Carryover credit to next year. Compute on Form 304 if within the 10 year
carryover period (Line 40a less Line 40) 41 _____

PART X – FOREIGN SOURCE RETIREMENT INCOME TAX CREDIT

42 Qualifying taxable income on which the tax in the foreign
country is based 42 _____

43 Virginia taxable income. See instructions 43 _____

44 Qualifying tax paid to the foreign country.
Enter name of country: 44 _____

45 Virginia income tax. See instructions 45 _____

46 Income percentage. Divide Line 42 by Line 43. Compute to one decimal
place, not to exceed 100%. For example, 0.3163 becomes 31.6% 46 _____

47 Multiply Line 45 by Line 46 47 _____

48 **Credit allowable this year:** Enter the lesser of Line 44 or Line 47,
not to exceed the balance of maximum credit available 48 00000000.

PART XI – HISTORIC REHABILITATION TAX CREDIT

49 Enter the amount of eligible expenses (attach certificate) 49 _____

50 Multiply the amount on Line 49 by 25% 50 _____

51 Carryover credit from prior year(s) [attach computation] 51 _____

52 Add Line 50 and Line 51 52 _____

53 **Credit allowable this year:** Enter the amount from Line 52 or the
balance of maximum credit available, whichever is less 53 00000000.

54 Carryover credit to next year:
Line 52 less Line 53. (10 year carryover period) 54 _____



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PART XII – DAY-CARE FACILITY INVESTMENT TAX CREDIT

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55 Enter 25% of eligible expenses, not to exceed \$25,000 55 0056

56 Carryover credit from prior year(s) [attach computation] 56 0057

57 Add Line 55 and Line 56 57 0058

58 **Credit allowable this year:** Enter the amount from Line 57 or the balance of maximum credit available, whichever is less 58

59 Carryover credit to next year: Line 57 less Line 58. (3 year carryover period. See instructions for limitations) 59 0060

00000000 . 0059

PART XIII – LOW- INCOME HOUSING CREDIT

60 Enter allowable credit (attach certification form) 60 0061

60a Carryover credit from prior year(s) [attach computation] 60a 0062

60b Add Line 60 and Line 60a 60b 0063

61 **Credit allowable this year:** Enter amount from Line 60b or the balance of maximum credit available, whichever is less 61

62 Carryover credit to next year: Line 60b less Line 61 (5 year carryover period) 62 0065

00000000 . 0064

PART XIV – AGRICULTURAL BEST MANAGEMENT PRACTICES TAX CREDIT

63 Enter 25% of qualified expenditures, not to exceed \$17,500 (attach certificate) 63

64 Carryover credit from prior year(s) [attach computation] 64

65 Add Line 63 and Line 64 65

66 **Credit allowable this year:** Enter amount from Line 65 or the balance of maximum credit available, whichever is less 66

67 Carryover credit to next year: Line 65 less Line 66. (5 year carryover period.) 67

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PART XV – QUALIFIED EQUITY AND SUBORDINATED DEBT INVESTMENTS TAX CREDIT

	You		Spouse
68	Credit amount of qualified equity and subordinated Debt Investments Tax Credit authorized by the Virginia Department of Taxation..... 68A	<u>0066</u>	B <u>0117</u>
69	Carryover credit from prior year(s) [attach computation] 69A	<u>0067</u>	B <u>0118</u>
70	Add Lines 68 and 69 70A	<u>0068</u>	B <u>0119</u>
71	Credit allowable this year: Enter the amount on Line 70A and/or 70B or the balance of maximum credit available, whichever is less (not to exceed \$50,000 per taxpayer) Your Credit 71A		
	Be sure to claim the proper credit on the total lines Spouse Credit 71B		
72	Carryover to next year: Line 70 less Line 71 (15 year carryover period) 72A	<u>0070</u>	B <u>0121</u>

00000000 . 0069

00000000 . 0120

PART XVI – WORKER RETRAINING TAX CREDIT

73 Enter amount of worker retraining tax credit authorized by the Virginia Department of Taxation. 73 0071

74 Carryover credit from prior year(s) [attach computation] 74 0072

75 Add Line 73 and Line 74 75 0073

76 **Credit allowable this year:** Enter the amount from Line 75 or the balance of maximum credit available, whichever is less 76

77 Carryover credit to next year: Line 75 less Line 76 (3 year carryover period) 77 0075

00000000 . 0074

PART XVII – WASTE MOTOR OIL BURNING EQUIPMENT CREDIT

78 Enter 50% of the purchase price paid during the taxable year for equipment used exclusively for burning waste motor oil at your facility 78

79 **Credit allowable this year:** Enter the amount from Line 78 up to \$5,000 not to exceed balance of maximum credit available 79

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2008 Schedule CR page 4

See Page 6 for required attachments.

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PART XVIII – CREDIT FOR PURCHASE OF LONG-TERM CARE INSURANCE**Months Covered**

Enter the date policy was issued to you. Issue date must be on or after 1/01/2006. 0082 You **00 0122**

Enter the date policy was issued to your spouse. Issue date must be on or after 1/01/2006. 0083 Spouse **00 0123**

80 If the policy for which you are claiming the credit was purchased prior to 2008, enter the amount of the premiums paid for the first 12 months of coverage. If the policy was purchased on or after 1/1/08, skip to line 8180 0076

80a Multiply Line 80 by 15% (.15).80a 0077

80b Enter total amount of credits claimed for this policy in prior years.80b 0113

80c Subtract Line 80b from Line 80a. This is the maximum amount of credit that you may claim for 2008. If Line 80b is equal to Line 80a, you may no longer claim this credit for this policy.80c 0114

81 Enter the amount premium paid in 2008.81 0078

81a Multiply Line 81 by 15% (.15)81a 0115

81b Enter the amount from Line 80c (if completed) or Line 81a, whichever is less81b 0131

81c Enter carryover from prior year(s) [attach computation]81c 0116

82 Add Lines 81b and 81c82 0079

83 **Credit allowable this year:** Enter the amount from Line 82 or the balance of maximum credit available, whichever is less.83 0080

84 Carryover credit to next year: Line 82 minus Line 83 (5 year carryover period)84 0081

00000000 .0080

PART XIX – BIODIESEL AND GREEN DIESEL FUELS TAX CREDIT

85 Enter the amount of biodiesel and green diesel fuels tax authorized by the Virginia Department of Taxation or the amount transferred to you in 200885 0082

86 Carryover credit from prior year(s) [attach computation]86 0093

87a Add Lines 85 and 8687a 0094

87b Enter the total credit transferred to others in 200887b 0094

87c Subtract Line 87b from Line 87a87c 0094

88 Credit allowable this year: Enter the amount from Line 87c or the balance of maximum credit available, whichever is less88 0094

89 Carryover credit to next year: Line 87c less Line 88 (3 year carryover period)89 0094

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PART XX – LIVABLE HOME TAX CREDIT (formerly Home Accessibility Credit)

90 Enter the amount of the Livable Home Tax Credit authorized by the Department of Housing and Community Development90 0092

91 Carryover credit from prior year(s) [attach computation]91 0093

92 Add Line 90 and Line 9192 0094

93 **Credit allowable this year:** Enter the amount on Line 92 or the balance of maximum credit available, whichever is less93 0094

94 Carryover credit to next year: Line 92 less Line 93 (5 year carryover period)94 0096

0000 . 0095

PART XXI – RIPARIAN WATERWAY BUFFER CREDIT

95 Enter the amount of Riparian Waterway Buffer tax credit authorized by the Virginia Department of Forestry (attach certification)95 0097

96 Carryover credit from prior year(s) [attach computation]96 0098

97 Add Line 95 and Line 9697 0099

98 **Credit allowable this year:** Enter the amount on Line 97 or the balance of maximum credit available, whichever is less98 0100

99 Carryover credit to next year: Line 97 less Line 98 (5 year carryover period)99 0101

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PART XXII – LAND PRESERVATION TAX CREDIT

	You	Spouse	
100	Credit amount originating in 2008 or the amount of credit transferred to you in 2008100A	0102	B 0124
101	Carryover credit from prior year(s) [attach computation] 101A	0103	B 0125
101a	Add Lines 100 and 101 101aA	0104	B 0126
101b	Total credit transferred to others in 2008 ...101bA	0105	B 0127
102	Subtract Line 101b from Line 101a102A	0106	B 0128
103	Credit allowable this year: Enter the amount from Line 102A and/or 102B or the balance of maximum credit available, whichever is less (not to exceed \$100,000 per taxpayer). Your credit 103A		00000000 .0107
	Be sure to claim the proper credit on the total lines	Spouse's credit 103B	00000000 .0129
104	Carryover credit to next year: Line 102 less Line 103 104A	0108	B 0130

PART XXIII – POLITICAL CONTRIBUTIONS CREDIT

105	Enter 50% of the amount of eligible political contributions. Credit is limited to \$25 for individuals or \$50 for married filing jointly105	0109	
106	Credit allowable this year: Enter the amount on line 105 or the balance of maximum credit available, whichever is less 106		00 . 0110

PART XXIV – TOTAL NONREFUNDABLE CREDITS

107	Add Lines 2, 6, 13, 18, 23, 28, 33, 38, 40, 48, 53, 58, 61, 66, 71A, 71B, 76, 79, 83, 88, 93, 98, 103A, 103B and 106. If you have claimed more than the maximum allowed nonrefundable credits, see instructions. 107		00000000 . 0111
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PART XXV – VIRGINIA COAL EMPLOYMENT AND PRODUCTION INCENTIVE and COALFIELD EMPLOYMENT ENHANCEMENT TAX CREDITS

108	100% Coalfield Employment Enhancement and/or Virginia Coal Employment and Production Incentive Tax Credits from Line 1 of your 2008 Schedule 306B..... 108		00000000 .
108a	25% Coalfield Employment Enhancement Tax Credit from Line 2 of your 2008 Schedule 306B 108a		00000000 .
109	Full credit: Enter amount from your 2008 Form 306, Line 12a 109		00000000 .
109a	Full credit: Enter amount from your 2008 Form 306, Line 12b 109a		00000000 .
110	85% Credit: Enter amount from your 2008 Form 306, Line 13a 110		00000000 .
110a	90% Coalfield Credit: Enter amount from your 2008 Form 306, Line 13b 110a		00000000 .
111	Total Coal Related Tax Credits allowable this year: Add Lines 109, 109a, 110 and 110a111		00000000 .
112	2008 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2011 return: Enter the amount from your 2008 Form 306, Line 11 112		00000000 .

PART XXVI – TOTAL REFUNDABLE CREDITS

113	Reserved for future use. 113		
114	Refundable total Coalfield Employment Enhancement and/or Virginia Coal Employment and Production Incentive Tax Credits from Line 111..... 114		00000000 .
115	Enter the total of Line 113 and Line 114..... 115		00000000 .

PART XXVII – TOTAL CURRENT YEAR CREDITS

116	Total credits allowable this year. Enter the total of Line 107 and Line 115 here and on Line 23 of Form 760, Line 18g of Form 760PY or Line 19g of Form 763..... 116		00000000 . 0112
-----	--	--	------------------------

Schedule CR Attachment --
Credit for Long Term Care Insurance

PRIMARY

SPOUSE

0084
MMDDYYYY

0085
MMDDYYYY

Date of first policy premium pymt for tax year

0086
MMDDYYYY

0087
MMDDYYYY

Date of last policy premium pymt for tax year

0088
000000000000.

0089
000000000000.

Total premiums paed for tax year

0090
MMMMMMMMMMMMMMMMMMMMMMMMMMMMMMMM

0091
MMMMMMMMMMMMMMMMMMMMMMMMMMMMMMMM

Policy Number

2008 Virginia Schedule FED



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 ADDRESSLINE1MMMMMMMMMMMMMMMMMMMMMMMMMMMM
 ADDRESSLINE2MMMMMMMMMMMMMMMMMMMMMMMMMMMM
 CITYMMMMMMMMMMMMMMMMMM ST ZIPCODE00



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 000000000
 110-1
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SCHEDULE C, SCHEDULE C-EZ and/or SCHEDULE F INFORMATION

1. Schedule Name	First Schedule Info. X 0092	Second Schedule Info. X 0093
2. Gross Receipts or Sales	000000000 . 0050	000000000 . 0051
3. Depreciation/ expense deduction	000000000 . 0052	000000000 . 0053
4. Business Activity Code	000000 0054	000000 0055
5. Business Locality Code	000 0056	000 0057
6. Car and truck expenses	000000000 . 0058	000000000 . 0059
7. Inventory at end of year	000000000 . 0060	000000000 . 0061
8. Number of miles you used your vehicle for: Business	000000000 0062	000000000 0063
9. Number of miles you used your vehicle for: Commuting	000000000 0064	000000000 0065
10. Number of miles you used your vehicle for: Other	000000000 0066	000000000 0067

SCHEDULE 2106 and/or SCHEDULE 2106-EZ INFORMATION

11. Number of miles you used your vehicle for: Business	000000000 0068	000000000 0069
12. Number of miles you used your vehicle for: Commuting	000000000 0070	000000000 0071
13. Number of miles you used your vehicle for: Other	000000000 0072	000000000 0073
14. Percent of business use of vehicle: Vehicle 1	00000 0074	00000 0075
15. Percent of business use of vehicle: Vehicle 2	00000 0076	00000 0077

SCHEDULE 4562 INFORMATION

16. Property Used more than 50% in a qualified business use:		
Type of property	MMMMMMMMMMMMMM 0078	MMMMMMMMMMMMMMMM 0079
17. Date placed in service	MMDDYY 0080	MMDDYY 0081
18. Business/investment use percentage	00000 0082	00000 0083
19. Cost or other basis	000000000 . 0084	000000000 . 0085
20. Depreciation deduction	000000000 . 0086	000000000 . 0087
21. Elected section 179 cost	000000000 . 0088	000000000 . 0089
22. Business Locality Code	000 0090	000 0091

2008 Virginia Schedule OSC/CG



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Credit Computation State

Claiming border state

		0050	X				
1. Filing Status claimed on the other state's return		0051	0	6. Identify the state and ATTACH a copy of the other state's return		0056	XX
2. Enter the number below to identify the person claiming the credit 1. You 2. Spouse 3.		0052	0	7. Virginia income tax	0057	000000000.	
3. Qualifying taxable income on which other state's tax is based	0053	000000000.		8. Income percentage	0058	000.0	
4. Virginia taxable income	0054	000000000.		9. Multiply Line 7 by Line	0059	000000000.	
5. Qualifying tax liability owed to the	0055	000000000.		10. Credit. Enter lesser of Line 5	0060	000000000.	

Credit Computation State

11. Filing Status claimed on the other state's return	0061	0		16. Identify the state and ATTACH a copy of the other state's return		0066	XX
12. Enter the number below to identify the person claiming the credit 1. You 2. Spouse 3.	0062	0		17. Virginia income tax	0067	000000000.	
13. Qualifying taxable income on which other state's tax is based	0063	000000000.		18. Income percentage	0068	000.0	
14. Virginia taxable income	0064	000000000.		19. Multiply Line 17 by	0069	000000000.	
15. Qualifying tax liability owed to the	0065	000000000.		20. Credit. Enter lesser of Line 15 or 16	0070	000000000.	

Credit Computation State

21. Filing Status claimed on the other state's return	0071	0		26. Identify the state and ATTACH a copy of the other state's return		0076	XX
22. Enter the number below to identify the person claiming the credit 1. You 2. Spouse 3.	0072	0		27. Virginia income tax	0077	000000000.	
23. Qualifying taxable income on which other state's tax is based	0073	000000000.		28. Income percentage	0078	000.0	
24. Virginia taxable income	0074	000000000.		29. Multiply Line 27 by	0079	000000000.	
25. Qualifying tax liability owed to the	0075	000000000.		30. Credit. Enter lesser of Line 25 or 26	0080	000000000.	
				31. Total Credit.	0091	000000000.	

2008
760PY

STAPLE HERE

Virginia Part-Year Resident Income Tax Return

Due May 1, 2009



Check Applicable Boxes:

- 315-10** ☐ Amended Return
- Check if Result of NOL ☐
- 305-29** ☐ Fixed Date Conformity
- 305-16** ☐ Qualifying Farmer, Fisherman or Merchant Seaman
- 305-17** ☐ Overseas on Due Date
- 305-18** ☐ Coalfield Employment Enhancement Tax Credit Earned in 2008
- 315-12** ☐ Pass Through Withholding (Attach Sch. VK-1)

Attach a copy of federal return and other required attachments

Your First Name 070-1		MI 070-2	Last Name 060-1		Suffix 060-3	Your Social Security Number •B 003	
Spouse's First Name (if filing status 2 or 4) 070-3		MI 070-4	Last Name 065-1		Suffix 065-3	Spouse's Social Security Number •A 055	
Present Home Address (Number and Street, or Rural Route) 075-1 080-1						Earned Income Credit Claimed on Federal Return 315-9 • <input type="checkbox"/> \$ 350 .00	
City, Town or Post Office, and State 085-1			State 095-1	ZIP Code 100-1		Locality Code from Instructions • 110-1	
Name of Virginia City or County Where You Were a Resident on Jan. 1, 2009 IMPORTANT 105						Locality Code from Instructions • 110-1	

Dates of Residence in Virginia in 2008:

YOU - From **310-1** / /2008 To **310-2** / /2008
month/day/year month/day/year

SPOUSE - From **310-3** / /2008 To **310-4** / /2008
month/day/year month/day/year

FILING STATUS (CHECK ONLY ONE)

- 305-3** 1 ☐ **Single** (Claiming federal Head of Household? YES ☐ **305-4**)
- 305-3** 2 ☐ **Married, Filing Joint Return**
(Even if only one had income)
- 305-3** 3 ☐ **Married, Filing Separate Returns**
(Enter spouse's SSN above)
Spouse's full name _____
- 305-3** 4 ☐ **Married, Filing Separately** Column B: Yourself
on this **Combined Return** Column A: Spouse

If both husband and wife had income, using Filing Status 4 may result in less tax than Filing Status 2 (see instructions).

EXEMPTIONS (Enter Number)

You	305-8 Dependents	Total Section 1	65 or over	Blind	Total Section 2
1	1	\$20-7 X \$930 =	305-6	305-7	320-8 X \$800 =
2	2	\$20-7 X \$930 =	305-6	305-7	320-8 X \$800 =
1	1	\$20-7 X \$930 =	305-6	305-7	320-8 X \$800 =
1	1	\$20-7 X \$930 =	305-6	305-7	320-8 X \$800 =
1	1	\$20-9 X \$930 =	305-6	305-7	320-8 X \$800 =

Add the Total of Section 1 plus the Total of Section 2. Use the sum when completing Line 12.

5	Dependent on Another's Return (See the instructions for Line 11.)	305-15	5	•
6	ADJUSTED GROSS INCOME (from Line 32, Col. A1 and/or B1, Part I, on Page 2)	6		
7	Additions from Line 36, Part II, on Page 2	7		
8	Subtotal (add Lines 6 and 7)	8		
9	Subtractions from Line 45, Part III, on Page 2	9		
10	VIRGINIA ADJUSTED GROSS INCOME (subtract Line 9 from Line 8)	10		
11	(a) Standard Deduction from Line 46(e), Part IV, on Page 2	11(a)		
	(b) Itemized Deductions from Line 47(c), Part V, on Page 2	OR 11(b)		
12	Prorated Exemption Amount (See instruction to prorate using the Ratio Schedule)	12		
13	Deductions (Sch. NPY, Part II, Line 2)	13		
14	Subtotal (add Lines 11(a) or 11(b), 12 and 13)	14		
15	Virginia Taxable Income (subtract Line 14 from Line 10)	15		
16	Income Tax: From Tax Table or Tax Rate Schedule	16		
17	TOTAL TAX (add column A and column B, Line 16)	17		
18	(a) Your Virginia Income Tax Withheld (Attach Forms W-2, W-2G, 1099 and VK-1)	18(a)		
	(b) Spouse's Virginia Income Tax Withheld (Attach Forms W-2, W-2G, 1099 and VK-1)	(b)		
	(c) Combined 2008 Estimated Tax Payments (Include credit from 2007)	(c)		
	(d) Extension Payment - Form 760IP	(d)		
	(e) Tax Credit for Low Income Individuals or VA Earned Income Credit from Schedule NPY	(e)		
	(f) Credit for Tax Paid to Another State from Schedule NPY	(f)		
	(g) Credits from attached Schedule CR. If claiming Political Contribution Credit only, also check box. (See instructions)	(g)		
19	TOTAL PAYMENTS AND CREDITS [add Lines 18(a) through (g)]	19		
20	If Line 17 is larger than Line 19, enter the difference. This is the INCOME TAX YOU OWE . Skip to Line 22.	20		
21	If Line 19 is larger than Line 17, enter the difference. This is the OVERPAYMENT AMOUNT	21		
22	Addition to tax, penalty and interest from Schedule NPY, Part V, Line 4	22		
23	Amount of overpayment on Line 21 to be CREDITED TO 2009 ESTIMATED INCOME TAX	23	535	00
24	Contributions and Consumer's Use Tax from Schedule NPY, part VI, Line 7	24		
25	Add Line 22, Line 23 (Columns A and B) and Line 24	25		
26	If you owe tax on Line 20, add Lines 20 and 25 - OR - If Line 21 is an overpayment and Line 25 is larger than Line 21, enter the difference. This is the AMOUNT YOU OWE . Attach payment	26		
	Check here if credit card payment has been made <input type="checkbox"/> 305-19			
27	If Line 21 is larger than Line 25, subtract Line 25 from Line 21. This is the amount to be REFUNDED TO YOU	27		

Spouse		Yourself	
Use only when Filing Status 4 is checked.		For use by all other filers.	
310-6	00	310-5	00
310-8	00	310-7	00
315-2	00	315-1	00
320-3	00	315-8	00
320-4	00	320-2	00
355	00	370	00
365	00	360	00
380	00	375	00
390	00	385	00
400	00	395	00
410	00	405	00
585	00	425	00
		445	00
		450	00
		455	00
		465	00
		470	00
		475	00
		480	00
		485	00
		490	00
		495	00
		500	00
		505	00
		510	00
		515	00
		520	00
		525	00
		530	00

For Local Use

LTD

For Office Use

Coding

Name

SSN

**PART I - SCHEDULE OF INCOME AND ADJUSTMENTS** (See instructions)

—ALL FILERS MUST COMPLETE THIS SCHEDULE—

ENTER SPOUSE'S INCOME WHEN FILING STATUS 4 IS USED

FOR USE BY ALL OTHER FILERS

	Column A1 Income on Federal Return	Column A2 Income While Virginia Resident	Column A3 Income While NOT Virginia Resident	Column B1 Income on Federal Return	Column B2 Income While Virginia Resident	Column B3 Income While NOT Virginia Resident
28 Income:						
(a) Wages, salaries, tips and other compensation.....28(a)	755 00	825 00	895 00	720 00	790 00	860 00
(b) Interest and dividends.....(b)	760 00	830 00	900 00	725 00	795 00	865 00
(c) Pension and other income (attach explanation).....(c)	765 00	835 00	905 00	730 00	800 00	870 00
29 Gross income [add Lines 28 (a), (b) and (c)].....29	770 00	840 00	910 00	735 00	805 00	875 00
30 Adjustments to income: moving expenses.....30	775 00	845 00	915 00	740 00	810 00	880 00
31 Other income adjustments (attach explanation).....31	780 00	850 00	920 00	745 00	815 00	885 00
32 Adjusted gross income (Line 29 less Lines 30 and 31)*.....32	785 00	855 00	925 00	750 00	820 00	890 00
(a) Net fixed date conformity modifications.....(a)	0055 00	0053 00	0051 00	0054 00	0052 00	0050 00
(b) Fixed date conformity FAGI [add Lines 32 and 32(a)]..(b)	0061 00	0059 00	0057 00	0060 00	0058 00	0056 00

*Enter the amount from Line 32, Col. A1 on Page 1, Line 6 Col. A. Enter the amount from Line 32, Col. B1 on Page 1, Line 6, Col. B.

PART II - ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME**A** Spouse -USE ONLY
when Filing Status 4
is checked**B** Yourself
For use by all
other filers

33 Special fixed date conformity addition.....33	625 00	620 00
34 Interest earned while a Virginia resident on obligations of other states exempt from federal tax.....34	550 00	545 00
35 Other additions to federal adjusted gross income as provided in instructions - Attach explanation.....35	560 00	555 00
36 TOTAL ADDITIONS (add Lines 33 through 35) Enter here and on Line 7 on Page 1.....36	570 00	565 00

PART III - SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

37 Special fixed date conformity subtraction.....37	635 00	630 00
38 Age deduction from Sch. NPY, Part I, Line 4.....38	315-4 00	315-3 00
39 State income tax refund or overpayment credit reported as income on your federal return and received while a Virginia resident. (Claim in the same column you reported the income on Line 6.).....39	575 00	315-7 00
40 Income attributable to your period of residence outside Virginia from Part I, Columns A3 and B3, Line 32(b).....40	590 00	580 00
41 Income (interest, dividends or gains) received while a Virginia resident on obligations or securities of the U.S. exempt from state income tax, but not from federal tax.....41	600 00	595 00
42 Social Security and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return and attributable to your period of residence in Virginia.....42	605 00	315-6 00
43 Disability income received while a Virginia resident and reported as wages (or payment in lieu of wages) on account of permanent and total disability 305-39 <input type="checkbox"/> Spouse 305-38 <input type="checkbox"/> You.....43 You cannot claim an Age Deduction on Line 38 and the disability subtraction. See instructions.	615 00	610 00
44 Other subtractions - refer to the instruction book for Other Subtraction Codes		
(a) Enter 2 digit code in box 305-33.....44(a)	645 00	640 00
(b) Enter 2 digit code in box 305-34.....(b)	655 00	650 00
(c) Enter 2 digit code in box 305-35.....(c)	665 00	660 00
45 TOTAL SUBTRACTIONS - (add Lines 37 through 44c). Enter here and on Line 9 on Page 1.....45	675 00	670 00

PART IV - STANDARD DEDUCTION (The standard deduction must be claimed unless itemized deductions were claimed on your federal return - see instructions.)

46 (a) Fixed date conformity Federal ADJUSTED GROSS INCOME (total of Line 32(b), Columns A1 + B1 from Part I above).....46(a)	680 00
(b) Fixed date conformity income attributable to Virginia residence (total of Line 32(b), Columns A2 + B2 from Part I above).....(b)	685 00
(c) Percentage of full standard deduction allowable [amount shown on Line 46(b) divided by amount shown on Line 46(a)]. Enter to only one decimal place (Ex.: 12.2%).....(c)	690 %
(d) Filing Status 1: Enter \$3,000; Filing Status 2 or 4: Enter \$6,000; Filing Status 3: Enter \$3,000.....(d)	695 00
(e) Multiply Line 46(c) by Line 46(d). Enter here and on Line 11(a) on front. If using Filing Status 4, you may allocate this amount between husband and wife, as mutually agreed.....(e)	700 00

PART V - ITEMIZED DEDUCTIONS (If you itemized deductions on your federal return, YOU MUST claim itemized deductions on your Virginia return.)

47 (a) Itemized deductions from Schedule A Worksheet paid while a Virginia resident.....47(a)	705 00
(b) State and local income taxes claimed on Schedule A and included on Line 47(a).....(b)	710 00
(c) Allowable Virginia itemized deductions: Subtract Line 47(b) from Line 47(a). Enter here and on Line 11(b) on Page 1. If using Filing Status 4, you may allocate this amount between husband and wife, as mutually agreed.....(c)	715 00

I (We) authorize the Department of Taxation to discuss this return with my (our) preparer. ☐ 305-24

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return. We agree that filing separately on this combined return makes us jointly and severally liable for the amount of tax shown to be due on this return and any refunds will be made payable to us jointly.

Please Sign Here	Your Signature x	Date 305-40	<input type="checkbox"/> Check if Deceased	Your Business Phone Number 305-20	Home Phone Number 115-1
	Spouse's Signature (if filing status 2 or 4 both must sign) x	Date 305-41	<input type="checkbox"/> Check if Deceased	Spouse's Business Phone Number 305-21	
Preparer's Use Only	Preparer's Signature x	Date		Preparer's Phone Number 300-3	Preparer's FEIN/PTIN/SSN 050-1 OR 050-2
	Firm's Name (or Yours if Self-Employed)				Code 305-37

Attach A Complete Copy Of Your Federal Tax Return And All Other Required Virginia Attachments

STAPLE

763

2008

Virginia Nonresident Income Tax Return

Due May 1, 2009



Check Applicable Boxes:

315-10 ☐ Amended Return - Check
If Result Of NOL ☐315-11 ☐ Fixed Date Conformity
Modifications305-29 ☐ Overseas On Due Date305-17 ☐ Qualifying Farmer, Fisher-
man Or Merchant Seaman305-16 ☐ Name(s) And Address
Different Than Shown
On 2007 Virginia Return305-27 ☐ Coalfield Employment305-18 ☐ Enhancement Tax
Credit Earned in 2008315-12 ☐ Pass-Through Withholding
Included With This Return
(Attach Form VK-1)

Attach complete copy of federal tax return and all other required Virginia attachments.

Part-Year Resident: If you or your spouse moved into or out of Virginia in 2008, you may have to use Form 760PY.

Your First Name 070-1	MI 070-2	Last Name 060-1	Suffix 060-3	Your Social Security Number 003
Spouse's First Name (Joint Returns Only) 070-3	MI 070-4	Last Name 065-1	Suffix 065-3	Spouse's Social Security Number 055
Present Home Address (Number and Street or Rural Route) 075-1				State of Residence 0305-25
City, Town or Post Office 085-1 095-1			State 0305-29	ZIP Code 100-1
Important - Name of Virginia City or County in which principal place of business, employment or income source is located 110-2 110-3				Locality Code from Instructions 110-1

Filing Status (Check Only One)

1 ☐ Single305-3 (Did you claim federal head of household? YES ☐)2 ☐ Married, Filing Joint Return (BOTH must have Virginia source income)

305-3

3 ☐ Married, Spouse Has No Income From Any Source

305-3 (Enter spouse's SSN above)

Spouse's full name _____

4 ☐ Married, Filing Separate Returns (Enter spouse's SSN above)

305-3

Spouse's full name _____

EXEMPTIONS

You Dependents

1 + 305-8 = 320-7 X \$930 = \$

2 + 305-8 = 320-7 X \$930 = \$

2 + 305-8 = 320-7 X \$930 = \$

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Total Section 1

65 or over Blind

305-6 305-7 320-8

305-6 305-7 320-8

305-6 305-7 320-8

305-6 305-7 320-8

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305-6 305-7 320-8

Add the Total of Section 1 plus the Total of Section 2.

Enter the sum on Line 12

5 Dependent On Another's Return (See the instructions for Line 11.)	5 <input type="checkbox"/>	Enter whole dollars only.
6 ADJUSTED GROSS INCOME from your federal return (not federal taxable income)	305-15	310-5 00
7 Additions from Line 32, Part I, on Page 2	7	310-7 00
8 Subtotal (Add Line 6 and Line 7)	8	315-1 00
9 Subtractions from Line 40, Part II, on Page 2	9	315-8 00
10 VIRGINIA ADJUSTED GROSS INCOME (Subtract Line 9 from Line 8)	10	320-2 00
11 Standard Deduction from Line 41, Part III, OR Itemized Deductions from Line 44, Part IV on Page 2	11	540 00
12 Enter the Exemption Amount computed above. Enter the sum of the dollar amounts from Sections 1 and 2	12	375 00
13 Deductions (Schedule NPY, Part II Line 2)	13	385 00
14 Subtotal (Add Lines 11, 12 and 13)	14	395 00
15 Taxable income computed as a resident (Subtract Line 14 from Line 10)	15	405 00
16 Percentage from Line 59, Part V, on Page 2 [Enter to one decimal place only. (For ex.: 5.4%)]	16	415 %
17 NONRESIDENT TAXABLE INCOME (Multiply Line 15 by percentage on Line 16)	17	420 00
18 Income Tax: From Tax Table or Tax Rate Schedule	18	425 00
19 (a) Your Virginia income tax withheld (Attach Forms W-2, W-2G, 1099-R and VK-1)	19(a)	450 00
(b) Spouse's Virginia income tax withheld (Attach Forms W-2, W-2G, 1099-R and VK-1)	(b)	455 00
(c) 2008 estimated tax payments (Include credit from 2007)	(c)	465 00
(d) Extension payment - Form 7601P	(d)	470 00
(e) Tax Credit for Low Income Individuals or VA Earned Income Credit from Schedule NPY	(e)	475 00
(f) Credit for tax paid to another state from Schedule NPY, Part IV, Line 8	(f)	480 00
(g) Credits from attached Schedule CR. If claiming Political Contribution Credit only, also check box. 305-36 <input type="checkbox"/>	(g)	485 00
20 TOTAL PAYMENTS AND CREDITS [Add Lines 19(a) through (g)]	20	490 00
21 If Line 18 is larger than Line 20, enter the difference. This is the INCOME TAX YOU OWE. Skip to Line 23.	21	495 00
22 If Line 20 is larger than Line 18, enter the difference. This is the OVERPAYMENT AMOUNT	22	500 00
23 Addition to tax, penalty and interest from Schedule NPY, Part V, Line 4	23	505 00
24 Amount of overpayment on Line 22 to be CREDITED TO 2009 ESTIMATED INCOME TAX	24	510 00
25 Contributions from Schedule NPY, Part VI, Line 7	25	515 00
26 Add Line 23, Line 24 and Line 25	26	520 00
27 If you owe tax on Line 21, add Lines 21 and 26 - OR - If Line 22 is an overpayment and Line 26 is larger than Line 22, enter the difference. This is the AMOUNT YOU OWE. Attach payment	27	525 00
→ Check here if credit card payment has been made <input type="checkbox"/> 305-19		
28 If Line 22 is larger than Line 26, subtract Line 26 from Line 22. This is the amount to be REFUNDED TO YOU	28	530 00

Staple Forms W-2, W-2G, 1099-R and VK-1 here.

Staple check or money order here.



Name	SSN
------	-----

PART I - ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

29	Interest on obligations of other states, exempt from federal income tax, but not state tax	29 ●	545	00
30	Other additions to federal adjusted gross income as provided in instructions (Attach explanation)	30 ●	555	00
31	Special Fixed Date Conformity additions (See instructions)	31 ●	620	00
32	TOTAL ADDITIONS (Add Lines 29, 30 and 31). Enter here and on Line 7 on Page 1	32 ●	565	00

PART II - SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME (FAGI). Read instructions.

33 Age Deduction: Enter the Adjusted Federal Adjusted Gross Income from Age Deduction Work Sheet, Line 8, if applicable **885**
 For Filing Status 4, enter spouse's birth date **875**

(a) Enter birth date (For Filing Status 2 and 3 both birth dates are required even if only one qualifies for an age deduction.) (a)	(b) Enter Age Deduction (See instructions) (b)
---	--

Col. A - Spouse Month - Day - Year 875 - -	Col. B - You Month - Day - Year 870 - -
315-4	315-3

(c) Add amounts on line 33(b) above and enter the total on this line..... 33 ● **315-5** 00

34	State income tax refund or overpayment credit reported as income on your federal return	34 ●	315-7	00
35	Income on obligations or securities of the U.S. exempt from state income taxes, but not from federal tax	35 ●	595	00
36	Social Security and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return	36 ●	315-6	00
37	Disability income reported as wages (or payments in lieu of wages) on account of 305-39 <input type="checkbox"/> Spouse permanent and total disability 305-38 <input type="checkbox"/> You	37 ●		00

You cannot claim an Age Deduction on Line 33 and the disability subtraction. See instructions.

38	Special Fixed Date Conformity subtractions (See instructions)	38 ●	610	00
39	Other Subtractions - refer to the instruction book for Other Subtraction Codes		630	00

39a	Enter 2 digit code in box	305-33	39a ●	640	00
39b	Enter 2 digit code in box	305-34	39b ●	650	00
39c	Enter 2 digit code in box	305-35	39c ●	660	00

40 TOTAL SUBTRACTIONS (Add Lines 33 thru 39c). Enter here and on Line 9 on Page 1..... 40 ● **670** 00

PART III - STANDARD DEDUCTION (Must be used unless itemized deductions are being claimed on your federal return)

41	Filing Status: 1 = \$3,000; 2 = \$6,000; 3 or 4 = \$3,000; Enter here and on Line 11 on Page 1	41 ●	880	00
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PART IV - ITEMIZED DEDUCTIONS (If you itemized deductions on your federal return, see Page 16 of the instructions.)

42	Total federal itemized deductions	42 ●	320-5	00
43	State and local income taxes claimed on Schedule A (See instructions if your federal itemized deductions were reduced)	43 ●	320-6	00
44	TOTAL VIRGINIA ITEMIZED DEDUCTIONS (Subtract Line 43 from Line 42). Enter here and on Line 11 on Page 1	44 ●	370	00

PART V - NONRESIDENT ALLOCATION PERCENTAGE SCHEDULE (See instructions)

Enter losses or negative numbers in brackets.		All Sources		Virginia Sources		
45	Wages, salaries, tips, etc.	45	720	00	795	00
46	Interest income	46	725	00	800	00
47	Dividends	47	730	00	805	00
48	Alimony received	48	735	00	810	00
49	Business income or loss	49	740	00	815	00
50	Capital gain or loss/capital gain distributions	50	745	00	820	00
51	Other gains or losses	51	750	00	825	00
52	Taxable pensions, annuities and IRA distributions	52	755	00		
53	Rents, royalties, partnerships, estates, trusts, S corporations, etc.	53	760	00	830	00
54	Farm income or loss	54	765	00	835	00
55	Other income	55	775	00	845	00
56	Interest on obligations of other states from Line 29	56	780	00	850	00
57	Lump-sum distributions/accumulation distributions included on Line 30	57	785	00	855	00
58	TOTAL - Add Lines 45 through 57 and enter each column total here.	58	790	00	860	00
59	Nonresident allocation percentage - Divide Line 58, Column B, by Line 58, Column A. (Compute percentage to one decimal place, showing no more than 100% but not less than 0%. Example: 5.4%.) ENTER here and on Line 16 on Page 1				865	%

I (We) authorize the Department of Taxation to discuss this return with my (our) preparer. **305-24**

I (We), the undersigned, declare under penalty provided by law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Please Sign Here	Your Signature X	Date 305-40	<input type="checkbox"/> Check if deceased	Your Business Phone Number ● 305-20	Your Home Phone Number ● () 115-1
	Spouse's Signature (If a joint return, both must sign) X	Date 305-41	<input type="checkbox"/> Check if deceased	Spouse's Business Phone Number ● 305-21	EIC Claimed on federal return ● <input type="checkbox"/> 315-9 350
Preparer's Use Only	Preparer's Signature X	Date		Preparer's Phone Number 300-3	Preparer's FEIN/PTIN/SSN ● 050-1 050-2
	Firm's Name (or Yours if self-employed) and Address				

Schedule NPY Schedule of Adjustments For 2008 Nonresident or Part-Year Resident



Attach this Schedule to your Form 760PY or Form 763

Your Name As Shown On Virginia Return	B Your Social Security Number
Spouse's Name As Shown On Virginia Return	A Spouse's Social Security Number

Part I - Form 760PY ONLY - Age Deduction - Read instructions before completing

Enter the Adjusted Federal Adjusted Gross Income from Age Deduction Worksheet, Line 8, if applicable.....

0142	00
Month-Day-Year	
0143-	

For Filing Status 3, enter spouse's birth date.....

1. Enter birth date (For Filing Status 2 and 4: Both birth dates are required even if only one qualifies for an age deduction)..... 1.
 2. Enter Age Deduction (See instructions)..... 2.
 3. Enter the amount from the Ratio Schedule for the date you moved into or out of Virginia..... 3.
 4. **Qualifying Age Deduction** - Multiply Line 2 by Line 3 and enter here..... 4.
- Filing Status 1 or 3 - Transfer amount from Line 4, Col. B to Form 760PY, Line 38, Col. B
Filing Status 2 - Transfer the total of Line 4, Col. A & B to Form 760PY, Line 38, Col. B
Filing Status 4 - Transfer the amounts from Line 4 to Form 760PY, Line 38, Col. A & B

A Spouse		B You	
Month-Day-Year		Month-Day-Year	
0051		0050	
0053	00	0052	00
0055		0054	
0057	00	0056	00

You may NOT claim both this deduction and the disability income subtraction on Form 760PY, Part III, Line 43. Claim the one that benefits you the most.

Part II - Deductions from Virginia Adjusted Gross Income

1. Refer to the Form 760PY or 763 instruction book for Deduction Codes 1a.
 2. Total Deductions - Add Lines 1a - 1c.
- For Form 760PY filing status 4 filers, enter the total for Column A and Column B in the applicable column on Form 760PY Line 13. All other filers, enter the total from Column B on Line 13, Column B, of Form 760PY or Line 13 of Form 763 2.

0144
0147
0150

A SPOUSE This column for 760PY Filing Status 4 filers only		B YOU	
0146	00	0145	00
0149	00	0148	00
0152	00	0151	00

0154		0153	00
-------------	--	-------------	-----------

Part III - Tax Credit For Low Income Individuals or Virginia Earned Income Credit

- List below the name, Social Security Number (SSN) and Guideline Income for you, your spouse and each dependent.
- If more room is needed, attach a schedule with the name, SSN and Guideline Income for each additional dependent.
- Complete all of Part III. Failure to complete this Part may result in this credit being reduced or disallowed.

Family VAGI	Name	Social Security Number (SSN)		Guideline Income
1. Yourself	0058		0059	0060 00
2. Spouse	0061		0062	0063 00
a. Dependent	0064		0065	0066 00
b. Dependent	0067		0068	0069 00
3. Total Family Guideline Income (Be sure to include information from attached schedule, if applicable)				0070 00
4. Enter the total number of exemptions listed above and on any attached schedule. Based on this total, the total family Guideline Income from Line 3 and the poverty guidelines in the instructions, determine your eligibility. If you do not qualify for the Tax Credit for Low Income Individuals but claimed an Earned Income Credit on your federal return, enter 0 and proceed to Line 7				0071
5. If eligible, enter the number of personal exemptions from Form 760PY or Form 763				0072
6. Multiply Line 5 by \$300 and enter the result. Proceed to Line 7. If you do not qualify for the tax credit but claimed an Earned Income Credit on your federal return, enter \$0 and proceed to Line 7.				0073
7. Enter the amount of Earned Income Credit claimed on your federal return. If you did not claim an Earned Income credit on your federal return, enter \$0. If you are married filing separately, be sure to see the instructions.				0074
8. Multiply Line 7 by 20% (.20)				0075
9. Enter the greater of Line 6 or Line 8				0076
10. Compare the amount of tax on Form 760PY, Line 17, or on Form 763, Line 18, to the amount on Line 9 above. Enter the lower amount here. This is your tax credit. Enter on Form 760PY, Line 18(e), or Form 763, Line 19(e)				0077

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Your Name As Shown On Virginia Return	B Your Social Security Number
Spouse's Name As Shown On Virginia Return	A Spouse's Social Security Number

Part IV - Credit For Tax Paid To Another State

• Attach copy of that state's return.

	A SPOUSE This column for 760 PY Filing Status 4 filers only	B YOU
1. Enter qualifying taxable income base for other state's taxes. (See Instructions)	1. 0082 00	0081 00
2. Virginia Taxable Income - Enter amount from Form 760PY, Line 15 or Form 763, Line 17..	2. 0084 00	0083 00
3. Enter qualifying tax paid to other state. (See instructions.) Other state: 0087	3. 0086 00	0085 00
4. Virginia Income Tax - Enter the amount from Form 760PY, Line 16 or from Form 763, Line 18	4. 0089 00	0088 00
5. Income Percentage - If filing Form 760PY, divide Line 1 by Line 2. If filing Form 763, divide Line 2 by Line 1. Compute to 1 decimal place not to exceed 100% (For ex, 1.6%).	5. 0091 . %	0090 . %
6. Form 760PY filers, multiply Line 4 by Line 5. Form 763 filers, multiply Line 3 by Line 5.....	6. 0093 00	0092 00
7. Credit - Form 760PY filers, enter the lesser of Lines 3 or 6. Form 763 filers, enter the lesser of Lines 4 or 6.	7. 0095 00	0094 00
8. Total - Add Line 7, Col. A and Col. B. Also enter on Form 760PY, Line 18(f), or Form 763, Line 19(f). Note: The sum of Line 10, Part III and Line 8, Part IV, cannot exceed your tax liability. Adjust Line 8, Part IV, if necessary to ensure sum does not exceed tax liability.8.		0096 00

Part V - Addition to Tax, Penalty and Interest

• See Instructions

1. Addition to Tax - Enter the amount from Form 760C or 760F, whichever is applicable	0097 00
2. Penalty - See instructions. If owed, check one and enter amount: 0098 <input type="checkbox"/> Late Filing Penalty or 0099 <input type="checkbox"/> Extension Penalty	0100 00
3. Interest - Compute on amount from Form 760PY, Line 20, or Form 763, Line 21. See Instructions.....	0101 00
4. Total - Add Lines 1, 2 and 3. Enter here and on Form 760PY, Line 22, or Form 763, Line 23.....	0102 00

Part VI - Contributions and Consumer's Use Tax (See instructions)

	Code	Amount
1. Voluntary Contributions From Overpaid Taxes Enter the code for the organization and the contribution amount(s) in boxes 1a and 1b. If you are donating to more than 2 qualifying organizations, enter the code "00" in the first box and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. See Instructions for contribution codes.	1a. 0103	0104 00
	1b. 0105	0106 00
2. Total Voluntary Contributions - Add Lines 1a and 1b This subtotal may not exceed the amount on Form 760PY, Line 21 minus the total of Lines 22 and 23; or Form 763, Line 22 minus the total of Lines 23 and 24.....		0119 00
3. Other Voluntary Contributions Enter the code of the organization and the contribution amount(s) in boxes 3a and 3b. If you are donating to more than 2 qualifying organizations, enter the code "00" in the first box and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. See Instructions for contribution codes.	3a. 0120	0121 00
	3b. 0122	0123 00
4. Public School Foundations Enter the code of the foundation and the contribution amount in boxes 4a and 4b If you are donating to more than 2 school foundations, enter "999999" in the first box and the total amount of donations. Attach a separate page indicating the amount you wish to contribute to each foundation. See Instructions for foundations codes.	4a. 0125	0126 00
	4b. 0127	0128 00
5. Total Contributions - Add Line 2, Lines 3a and 3b and Lines 4a and 4b		0131 00
6. Consumer's Use Tax		0132 00
7. Total Contributions and Consumer's Use Tax - Add Lines 5 and 6 Enter this amount on Form 760PY, Line 24 or Form 763, Line 25.....		0133 00

Overflow Statement

Deductions

0050 000	0051000000000000 .0052000	0053000000000000 .0109000
0054 000	0055000000000000 .0056000	0057000000000000 .0113000
0058 000	0059000000000000 .0060000	0061000000000000 .0117000
0062 000	0063000000000000 .0064000	0065000000000000 .0121000
0066 000	0067000000000000 .0068000	0069000000000000 .0125000
0070 000	0071000000000000 .0072000	0073000000000000 .0129000
Total		0074000000000000 .

Deductions -- PY Status 4 Col A ONLY

0110000000000000 .0111000	0112000000000000 .
0114000000000000 .0115000	0116000000000000 .
0118000000000000 .0119000	0120000000000000 .
0122000000000000 .0123000	0124000000000000 .
0126000000000000 .0127000	0128000000000000 .
0130000000000000 .0131000	0132000000000000 .
Total	0133000000000000 .

Subtractions

0168 00	0169000000000000 .017000	0171000000000000 .024300
0172 00	0173000000000000 .017400	0175000000000000 .024700
0176 00	0177000000000000 .017800	0179000000000000 .025100
0180 00	0181000000000000 .018200	0183000000000000 .025500
0184 00	0185000000000000 .018600	0187000000000000 .025900
0188 00	0189000000000000 .019000	0191000000000000 .026300
0192 00	0193000000000000 .019400	0195000000000000 .026700
0196 00	0197000000000000 .019800	0199000000000000 .027100
0200 00	0201000000000000 .020200	0203000000000000 .027500
0204 00	0205000000000000 .020600	0207000000000000 .027900
Total		0208000000000000 .

Subtractions -- PY Status 4 Col A ONLY

0244000000000000 .024500	0246000000000000 .
0248000000000000 .024900	0250000000000000 .
0252000000000000 .025300	0254000000000000 .
0256000000000000 .025700	0258000000000000 .
0260000000000000 .026100	0262000000000000 .
0264000000000000 .026500	0266000000000000 .
0268000000000000 .026900	0270000000000000 .
0272000000000000 .027300	0274000000000000 .
0276000000000000 .027700	0278000000000000 .
0280000000000000 .028100	0282000000000000 .
Total	0283000000000000 .

Additions

0318 00	0319000000000000 .032000	0321000000000000 .040800
0322 00	0323000000000000 .032400	0325000000000000 .041200
Total		0326000000000000 .041600
		042000
		042400
		042800
		043200
0361 00	0362000000000000 .036300	0364000000000000 .043600
0365 00	0366000000000000 .036700	0368000000000000 .044000
0369 00	0370000000000000 .037100	0372000000000000 .044400
Total		0373000000000000 .

Contributions from Refund

0409000000000000 .041000	0411000000000000 .
0413000000000000 .041400	0415000000000000 .
0417000000000000 .041800	0419000000000000 .
0421000000000000 .042200	0423000000000000 .
0425000000000000 .042600	0427000000000000 .
0429000000000000 .043000	0431000000000000 .
0433000000000000 .043400	0435000000000000 .
0437000000000000 .043800	0439000000000000 .
0441000000000000 .044200	0443000000000000 .
0445000000000000 . Total	0446000000000000 .

Contributions from Refund OR Tax Payment

Public School Foundations

0481 000000	0482 0000000000 .0483000000	0484 0000000000 .0485000000	0486 0000000000 .0487000000	0488 0000000000 .
0489 000000	0490 0000000000 .0491000000	0492 0000000000 .0493000000	0494 0000000000 .0495000000	0496 0000000000 .
0497 000000	0498 0000000000 .0499000000	0500 0000000000 .0501000000	0502 0000000000 .0503000000	0504 0000000000 .
0505 000000	0506 0000000000 .0507000000	0508 0000000000 .0509000000	0510 0000000000 .0511000000	0512 0000000000 .
0513 000000	0514 0000000000 .0515000000	0516 0000000000 .0517000000	0518 0000000000 .0519000000	0520 0000000000 .
0521 000000	0522 0000000000 .0523000000	0524 0000000000 .0525000000	0526 0000000000 .0527000000	0528 0000000000 .
0529 000000	0530 0000000000 .0531000000	0532 0000000000 .0533000000	0534 0000000000 .0535000000	0536 0000000000 .
0537 000000	0538 0000000000 .0539000000	0540 0000000000 .0541000000	0542 0000000000 .0543000000	0544 0000000000 .
0545 000000	0546 0000000000 .0547000000	0548 0000000000 .0549000000	0550 0000000000 .0551000000	0552 0000000000 .
0553 000000	0554 0000000000 .0555000000	0556 0000000000 .0557000000	0558 0000000000 .0559000000	0560 0000000000 .
0561 000000	0562 0000000000 .0563000000	0564 0000000000 .0565000000	0566 0000000000 .0567000000	0568 0000000000 .
0569 000000	0570 0000000000 .0571000000	0572 0000000000 .0573000000	0574 0000000000 .0575000000	0576 0000000000 .
0577 000000	0578 0000000000 .0579000000	0580 0000000000 .0581000000	0582 0000000000 .0583000000	0584 0000000000 .
0585 000000	0586 0000000000 .0587000000	0588 0000000000 .0589000000	0590 0000000000 .0591000000	0592 0000000000 .
0593 000000	0594 0000000000 .0595000000	0596 0000000000 .0597000000	0598 0000000000 .0599000000	0600 0000000000 .
0601 000000	0602 0000000000 .0603000000	0604 0000000000 .0605000000	0606 0000000000 .0607000000	0608 0000000000 .
0609 000000	0610 0000000000 .0611000000	0612 0000000000 .0613000000	0614 0000000000 .0615000000	0616 0000000000 .
0617 000000	0618 0000000000 .0619000000	0620 0000000000 .0621000000	0622 0000000000 .0623000000	0624 0000000000 .
0625 000000	0626 0000000000 .0627000000	0628 0000000000 .0629000000	0630 0000000000 .0631000000	0632 0000000000 .
0633 000000	0634 0000000000 .0635000000	0636 0000000000 .0637000000	0638 0000000000 .0639000000	0640 0000000000 .
0641 000000	0642 0000000000 .0643000000	0644 0000000000 .0645000000	0646 0000000000 . Total	0647 0000000000 .

2008 VIRGINIA Schedule VK-1 (Form 502) Owner's Share of Income And Virginia Modifications And Credits



Check If -

☐ Final

☐ Amended Return

Check Here if Owner is Participating in an Individual Unified Nonresident Return ☐

Owner Information

Name	0058	FEIN or SSN	0057
Address	0059		
Address	0060		
City or Town, State And ZIP Code	0061 0062 0063		

Pass-Through Entity (PTE) Information

Name	0050	FEIN	0056
Address	0051	Tax Year End Date	
Address	0052		
City or Town, State And ZIP Code	0053 0054 0055		

Additional Owner Information

- a. Date Owner Acquired Interest In The Pass-Through Entity (MM/DD/YYYY) / / ●
- b. Owner's Entity Type (Enter code; see instructions)..... ●
- c. Owner's Participation Type (Enter code; see instructions)..... ●
- d. Owner's Participation Percentage (Example: 47.35% - see instructions.) % ●
- e. Amount Withheld by PTE for Owner 0064 ●
- f. If Owner or Entity is exempt from withholding enter exemption code (see instructions) ●

Distributive or Pro Rata Income and Deductions

See instructions.

1. Total of Taxable Income Amounts 1.00 ●
2. Total of Deductions 2.00 ●
3. Tax-exempt Interest Income 3.00 ●

Allocation and Apportionment

4. Income Allocated To Virginia (Owner's Share From PTE's Schedule 502A, Part A, Line 2) 4.00 ●
5. Income Allocated Outside Of Virginia (Owner's Share From PTE's Schedule 502A, Part A, Line 3e) 5.00 ●
6. Apportionable Income (Owner's Share From PTE's Schedule 502A, Part A, Line 4) 6.00 ●
7. Virginia Apportionment Percentage (From PTE's Schedule 502A, Part B or Part C or 100%) 7. % ●

Virginia Additions - Owner's Share

8. Fixed-date Conformity - Depreciation 8.00
9. Fixed-date Conformity - Other 9.00
10. Net Income Tax Or Other Tax Used As A Deduction In Determining Taxable Income (See Instructions) 10.00
11. Interest On Municipal Or State Obligations Other Than From Virginia 11.00
12. Other additions (see instructions for addition codes)
- | Code | Amount | Code | Amount |
|------|--------------------------|------|--------------------------|
| 12a | <input type="text"/> .00 | 12b | <input type="text"/> .00 |
| 12c | <input type="text"/> .00 | 12d | <input type="text"/> .00 |
13. Total additions (add lines 8-11 and 12a-12d) 13.00 ●

Virginia Subtractions - Owner's Share

14. Fixed-date Conformity - Depreciation 14.00
15. Fixed-date Conformity - Other 15.00
16. Income From Obligations Of The United States 16.00
17. Other subtractions (see instructions for subtraction codes)
- | Code | Amount | Code | Amount |
|------|--------------------------|------|--------------------------|
| 17a | <input type="text"/> .00 | 17b | <input type="text"/> .00 |
| 17c | <input type="text"/> .00 | 17d | <input type="text"/> .00 |
18. Total Subtractions (Add lines 14-16 and 17a-17d) 18.00 ●

2008

Va. Schedule VK-1

Page 2

Owner FEIN or SSN _____

PTE FEIN _____



SECTION C - Virginia Tax Credits

Nonrefundable Credits

1. State Income Tax Paid (See instructions)	1.	_____	.00
2. Neighborhood Assistance Act Credit	2.	_____	.00
3. Enterprise Zone Act General Tax Credit	3.	_____	.00
4. Enterprise Zone Act Zone Investment Tax Credit	4.	_____	.00
5. Reserved for future use	5.	_____	.00
6. Conservation Tillage Equipment Credit	6.	_____	.00
7. Bio-Diesel Credit	7.	_____	.00
8. Fertilizer & Pesticide Application Equipment Credit	8.	_____	.00
9. Recyclable Materials Processing Equipment Credit	9.	_____	.00
10. Rent Reduction Program Credit	10.	_____	.00
11. Vehicle Emissions Testing Equipment Credit	11.	_____	.00
12. Major Business Facility Job Tax Credit	12.	_____	.00
13. Clean Fuel Vehicle Job Creation Tax Credit	13.	_____	.00
14. Day-care Facility Investment Tax Credit	14.	_____	.00
15. Low-income Housing Tax Credit	15.	_____	.00
16. Agricultural Best Management Practices Tax Credit	16.	_____	.00
17. Worker Retraining Credit	17.	_____	.00
18. Waste Motor Oil Burning Equipment Credit	18.	_____	.00
19. Riparian Forest Buffer Protection For Waterways	19.	_____	.00
20. Virginia Coal And Production Incentive Tax Credit	20.	_____	.00
21. Enter the amount of credit assigned to another party	21.	_____	.00
22. Virginia Coal and Production Incentive Tax Credit available for use by owner (Subtract line 21 from line 20) . . .	22.	_____	.00
23. Historic Rehabilitation Tax Credit	23.	_____	.00
24. Land Preservation Tax Credit	24.	_____	.00
25. Qualified Equity & Subordinated Debt Investments Tax Credit	25.	_____	.00
26. Total Nonrefundable credits (Total lines 1-19 and 22-25)	26.	_____	.00

Refundable Credits

27. 100% Coalfield Employment Enhancement and/or Virginia Coal Employment and Production Incentive Tax Credits from Line 1 of your 2008 Schedule 306B	27.	_____	.00
28. 25% Coalfield Employment Enhancement Tax Credit from Line 2 of your 2008 Schedule 306B	28.	_____	.00
29. Full credit: Enter amount from 2008 Form 306, Line 12a	29.	_____	.00
30. Full credit: Enter amount from your 2008 Form 306, line 12b	30.	_____	.00
31. 85% Credit: Enter amount from 2008 Form 306, line 13a	31.	_____	.00
32. 90% Credit: Enter amount from your 2008 Form 306, line 13b	32.	_____	.00
33. Total Coal Related Tax Credits allowable this year: Add Lines 29, 30, 31 and 32	33.	_____	.00
34. 2008 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2011 return. Enter amount from your 2008 Form 306, Line 11	34.	_____	.00

Notice

You have received this Schedule VK-1 because the above named Pass-Through Entity (PTE) earned income from Virginia sources and has passed through to you a portion of that Virginia source income based on your ownership of the PTE. A copy of this schedule has been filed with the Virginia Department of Taxation. Everyone who receives Virginia source income is subject to taxation by Virginia regardless of state of residency or domicile. You may be required to file a Virginia tax return even though you may be a nonresident individual or a business domiciled outside of Virginia. To determine if you are required to file a Virginia income tax return, consult your tax professional. Information and forms may be obtained at www.tax.virginia.gov, or call the Virginia Department of Taxation at 804-367-8031 (individuals) or 804-367-8037 (businesses).

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. 050 051 052 053 054 055 056		1 Unemployment compensation \$ 066	OMB No. 1545-0120 2008 Form 1099-G	Certain Government Payments
		2 State or local income tax refunds, credits, or offsets \$ 067		
PAYER'S federal identification number 057	RECIPIENT'S identification number 058	3 Box 2 amount is for tax year 068	4 Federal income tax withheld \$ 069	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name 059 Street address (including apt. no.) 060 061 City, state, and ZIP code 062 063 064		5 ATAA payments \$ 073	6 Taxable grants \$ 070	
		7 Agriculture payments \$ 071	8 Box 2 is trade or business income ▶ 072	
Account number (see instructions) 065				

Form 1099-G

(keep for your records)

Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents \$ 067	OMB No. 1545-0115 2008 Form 1099-MISC		Miscellaneous Income
050 051 052 053 054 055 056		2 Royalties \$ 068	4 Federal income tax withheld \$ 070		
PAYER'S federal identification number 057	RECIPIENT'S identification number 058	3 Other income \$ 069	5 Fishing boat proceeds \$ 071	6 Medical and health care payments \$ 072	Copy 1 For State Tax Department
RECIPIENT'S name 059 Street address (including apt. no.) 060 061 City, state, and ZIP code 062 063 064		7 Nonemployee compensation \$ 073	8 Substitute payments in lieu of dividends or interest \$ 074	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale \$ 075	
Account number (see instructions) 065		10 Crop insurance proceeds \$ 076	11	12	
15a Section 409A deferrals \$ 087		13 Excess golden parachute payments \$ 077	14 Gross proceeds paid to an attorney \$ 078		
15b Section 409A income \$ 088		16 State tax withheld \$ 079 \$ 083	17 State/Payer's state no. 080 081 084 085	18 State income \$ 082 \$ 086	

Form 1099-MISC

Department of the Treasury - Internal Revenue Service

Declaration Control Number ► _____

Your Name	B Your Social Security #
	- -
Spouse's Name	A Spouse's Social Security #
	- -

Part I Tax Return Information	A Spouse	B Yourself
1. Virginia Adjusted Gross Income (Form 760CG, line 9; 760PY, line 10, columns B & A; Form 763, line 10)		
2. Amount you Owe (Form 760CG; Form 760PY, line 26; Form 763, line 27)		
3. Refund (Form 760CG; 760PY, line 27; Form 763, line 28)		

Part II Declaration of Taxpayer and Signature Authorization

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the year ending **December 31, 2008**, and to the best of my knowledge and belief, it is true, correct and complete. I further declare that the information I provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider (including my name, address and social security number or individual tax identification number) and the amount shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If I am filing a balance due return, I understand that if the Virginia Department of Taxation does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I authorize my ERO, Transmitter or Intermediate Service Provider to transmit my complete return to the Virginia Department of Taxation. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent (direct debit).

Taxpayer's PIN: check one box only

☐ I authorize the ERO named below to enter my PIN as my signature on my **2008** e-filed Virginia individual income tax return.
Do not enter all zeros

ERO

☐ I will enter my PIN as my signature on my **2008** e-filed Virginia individual income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► _____ Date ► _____

Spouse's PIN: check one box only

☐ I authorize the ERO named below to enter my PIN as my signature on my **2008** e-filed Virginia individual income tax return.
Do not enter all zeros

ERO

☐ I will enter my PIN as my signature on my **2008** e-filed Virginia individual income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ► _____ Date ► _____

Part III Certification and Authentication – Practitioner PIN Method Only

ERO's EFIN/PIN: Enter your six digit EFIN followed by your five digit self-selected PIN.
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the **2008** Virginia individual income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Virginia's publication VA1345, **2008** Handbook for Electronic Filers of Individual Income Tax Returns.

ERO's signature ► _____ Date ► _____

Purpose of Form

Complete form VA-8879 when the Practitioner PIN method is used or when the taxpayer authorizes the electronic return originator (ERO) to enter or generate the taxpayer's personal identification number (PIN) on his or her e-filed individual income tax return.

This form should be retained by the ERO. Do not send this form to the Virginia Department of Taxation or the IRS.

When and How To Complete

IF the ERO is.....	THEN....
Not using the Practitioner PIN method and the taxpayer enters his or her own PIN	Do not complete Form VA-8879
Submitting Form VA-8453	Do not complete Form VA-8879
Using the Practitioner PIN method and is authorized to enter or generate the taxpayer's PIN.	Complete form VA-8879, Parts I, II and III.
Using the Practitioner's PIN method and the taxpayer enters his or her own PIN.	Complete form VA-8879, Parts I, II and III.
Not using the Practitioner PIN method and is authorized to enter or generate the taxpayer's PIN.	Complete form VA-8879, Parts I and II.

ERO Responsibilities

The ERO will:

1. Enter the name(s) and social security number(s) of the taxpayer(s) at the top of the form.
2. Complete Part I using the amount from the taxpayer's **2008** tax return..
3. Enter or generate, if authorized by the taxpayer, the taxpayer's PIN and enter it in the boxes provided in Part II.
4. Enter on the authorization line in Part II the ERO firm name (not the name of the individual preparing the return) if the ERO is authorized to enter the taxpayer's PIN.
5. After completing (1) through (4), give the taxpayer Form VA-8879 for completion and review. This can be done in person or by using the U.S. mail, a private delivery service, email, or an internet website.
6. Enter the 14-digit Declaration Control Number (DCN) assigned to the tax return after the taxpayer completes Part II.

The ERO must receive the completed and signed Form VA-8879 from the taxpayer before the electronic return or request for refund is transmitted (or released for transmission).

Taxpayer Responsibilities

Taxpayers have the following responsibilities:

1. Verify the accuracy of the prepared income tax return, including direct deposit information.
2. Check the appropriate box in Part II to authorize the ERO to enter or generate their PIN or to do it themselves.
3. Indicate or verify their PIN when authorizing the ERO to enter or generate it (the PIN must be five numbers other than all zeros.
4. Sign and date Form VA-8879.
5. Return the completed Form VA-8879 to the ERO by hand delivery, U.S. mail, private delivery service or fax. Your return or request will not be transmitted to the Virginia Department of Taxation until the ERO receives your signed Form VA-8879.

2008 ACH Payment Confirmation

Name(s) shown on return	Taxpayer's SSN
	Spouse's SSN

Banking Information

Federal Return	State Return
Routing Transit Number:	
Bank Account Number:	
Type of Account:	
Amount of Tax Payment:	
Requested Payment Date:	

Taxpayer's Signature	Date
Spouse's Signature	Date

TABLE 1

City Name	FIPS Code	County Name	FIPS Code	County Name	FIPS Code
Alexandria	510	Accomack	001	King George	099
Bedford	515	Albemarle	003	King William	101
Bristol	520	Alleghany	005	Lancaster	103
Buena Vista	530	Amelia	007	Lee	105
Charlottesville	540	Amherst	009	Loudoun	107
Chesapeake	550	Appomattox	011	Louisa	109
Colonial Heights	570	Arlington	013	Lunenburg	111
Covington	580	Augusta	015	Madison	113
Danville	590	Bath	017	Mathews	115
Emporia	595	Bedford	019	Mecklenburg	117
Fairfax	600	Bland	021	Middlesex	119
Falls Church	610	Botetourt	023	Montgomery	121
Franklin	620	Brunswick	025	Nelson	125
Fredericksburg	630	Buchanan	027	New Kent	127
Galax	640	Buckingham	029	Northampton	131
Hampton	650	Campbell	031	Northumberland	133
Harrisonburg	660	Caroline	033	Nottoway	135
Hopewell	670	Carroll	035	Orange	137
Lexington	678	Charles City	036	Page	139
Lynchburg	680	Charlotte	037	Patrick	141
Manassas	683	Chesterfield	041	Pittsylvania	143
Manassas Park	685	Clarke	043	Powhatan	145
Martinsville	690	Craig	045	Prince Edward	147
Newport News	700	Culpeper	047	Prince George	149
Norfolk	710	Cumberland	049	Prince William	153
Norton	720	Dickenson	051	Pulaski	155
Petersburg	730	Dinwiddie	053	Rappahannock	157
Poquoson	735	Essex	057	Richmond	159
Portsmouth	740	Fairfax	059	Roanoke	161
Radford	750	Fauquier	061	Rockbridge	163
Richmond	760	Floyd	063	Rockingham	165
Roanoke	770	Fluvanna	065	Russell	167
Salem	775	Franklin	067	Scott	169
Staunton	790	Frederick	069	Shenandoah	171
Suffolk	800	Giles	071	Smyth	173
Virginia Beach	810	Gloucester	073	Southampton	175
Waynesboro	820	Goochland	075	Spotsylvania	177
Williamsburg	830	Grayson	077	Stafford	179
Winchester	840	Greene	079	Surry	181
		Greensville	081	Sussex	183
		Halifax	083	Tazewell	185
		Hanover	085	Warren	187
		Henrico	087	Washington	191
		Henry	089	Westmoreland	193
		Highland	091	Wise	195
		Isle of Wight	093	Wythe	197
		James City	095	York	199
		King & Queen	097		

TABLE 2

PUBLIC SCHOOL FOUNDATIONS CODES**Foundation**

Code	Foundation Name
009001	Amherst County Public Schools Education Foundation
015001	Augusta County Public Schools Endowment Fund
019001	Bedford Area Education Foundation (County)
530001	Blues Education Foundation, Inc. Buena Vista City Public Schools
023001	Botetourt County Public Schools Education Foundation, Inc
025001	Brunswick Education Foundation, Inc. (County)
027001	Buchanan County Public School Education Foundation
036001	Charles City Educational Foundation, Inc.
003001	Charlottesville-Albemarle Public Education Fund, Inc.
550002	Chesapeake Public Schools-Educational Foundation
550001	Chesapeake Public Schools-The W. Randolph Nichols Scholarship Foundation
041001	Chesterfield Public Education Foundation
043001	Clarke County Education Foundation
193001	Colonial Beach Education Foundation, Inc.
047001	Culpeper Schools Foundation (County)
590001	Danville Public Schools Education Foundation, Inc. (City)
093001	Education Foundation for Isle of Wight County Public Schools
057001	Essex First Education Foundation (County)
059001	Fairfax Education Foundation
610001	Falls Church Education Foundation (City)
065001	Fluvanna Education Foundation, Inc. (County)
620001	Franklin City Educational Foundation, Inc.
069001	Frederick County Educational Foundation
119001	Friends of Middlesex County Public Schools
071001	Giles County Partnership for Excellence Foundation
073001	Gloucester County Public Schools Educational Foundation, Inc.
081001	Greensville County Education Foundation
083001	Hailfax County Public Schools Education Foundation
650001	Hampton Education Foundation (City)
085001	Hanover Education Foundation (County)
660001	Harrisonburg Education Foundation, City
157001	Headwater, Rappahannock Co. Public Education Foundation, Inc.
087001	Henrico Education Foundation, Inc. (County)
670001	Hopewell Public School Foundation
678001	Lexington City School Fund of Rockbridge Area Community Foundation (RACF)
101001	King William Public Schools Education Foundation, Inc.
103001	Lancaster Country Virginia Education Foundation, Inc.
680001	Lynchburg City Schools' Education Foundation
683001	Manassas City Public Schools Education Foundation
685001	Manassas Park Education Foundation (City)
121001	Montgomery County Education Foundation
171002	Moore Educational Trust
127001	New Kent Educational Foundation (County)
700001	Newport News Educational Foundation (City)
710002	Norfolk Educational Foundation

Foundation

Code	Foundation Name
710001	Norfolk Public Schools-The Maury Foundation (City)
137001	Orange County Educational Foundation
139001	Page County Public Education Foundation
730001	Petersburg Public Education Foundation
143001	Pittsylvania Vocational Education Foundation, Inc. (County)
735001	Poquoson Education Foundation (City)
740001	Portsmouth Schools Foundation (City)
147001	Prince Edward Public Schools Endowment, Inc.
149001	Prince George Alliance for Education Foundation, Inc. (County)
153001	Prince William County Public Schools Education Foundation, Inc.
750001	Radford High School Foundation, Inc, (City)
760001	Richmond Public Schools Education Foundation, Inc. (City)
770001	Roanoke City Public Schools Education Foundation, Inc.
161001	Roanoke County Schools Education Foundation, Inc.
165001	Rockingham Education Foundation, Inc. (County)
167001	Russell County Public Schools Foundation for Scholarships
169002	Scott County Foundation for Excellence in Education
171001	Shenandoah Community Foundation
173001	Smyth County Education Foundation
169001	Southwest Virginia Public Education Foundation
177001	Spotsylvania Education Foundation
790001	Staunton City Schools Educational Endowment Fund
810001	Virginia Beach Public Schools Education Foundation (City)
187001	Warren County Education Endowment, Inc.
191002	Washington County Schools Foundation
193002	Westmoreland County Public Schools Education Foundation
830001	Williamsburg James City County Education Foundation
840001	Winchester Education Foundation (City)
195001	Wise County Schools Educational Foundation, Inc.
197001	Wythe County Public Schools Foundation for Excellence, Inc.
199001	York Foundation for Public Education, Inc. (County)
999999	Contributions to more than two foundations

If donating to more than 2 school foundations, enter "999999". Requires Overflow statement.

The following school foundation codes are no longer valid:

013001 029001 049001 107001 107002 125001 141001 161002 179001 185001
191001 135001

TABLE 3

ERROR REJECT CODES AND EXPLANATIONS

For Individual Income Tax Returns
For Tax Period *January 1, 2008 to December 31, 2008*

*See attached forms for help in identifying field numbers. * indicates a change from tax year 2007.*

001 NOT USED

002

003

004

- Invalid Type
- When significant, Taxpayer PIN must be 5 numeric digits in length.
- When significant, Spouse PIN must be 5 numeric digits in length.
- When significant, ERO PIN must be 11 numeric digits in length.
- Money amount fields must contain whole dollars (no cents).
- When a field is designated as Alphanumeric (positive only), the field must be present and must contain an amount greater than or equal to zero.
- When transmitting in fixed or variable format, significant date fields must contain numeric characters in the following formats, unless otherwise specified:
- Foreign addresses are not acceptable
- Year fields with a length of four positions = YYYY
- Date fields with six positions = MMYYYY
- Date fields with eight positions = MMDDYYYY
- All alphanumeric fields must be left justified (and blank-filled when transmitting in fixed format) unless otherwise specified.
- The allowable characters for alphanumeric fields are: A-Z, 0-9, space, % (percent), , (comma), . (period), - (hyphen or minus sign), < (less than sign), () (parentheses), and : (colon).
- The allowable characters for numeric fields are:
The numbers 0-9 and – (hyphen or minus sign)

005 ➤ Your VAGI, **Form 760CG**, line 16a (Field 430) and Spouse's VAGI, **Form 760CG**, line 16b (Field 435 must equal Total VAGI, **Form 760CG**, line 9 (Field 320-2).

006 ➤ Primary SSN (Field 003) is a required field.

***007** ➤ Primary SSN (Field 003) or Secondary SSN (Field 055) cannot duplicate Primary SSN (Field 003) or Secondary SSN (Field 055) of any previously accepted electronic return for the current tax year, unless it is an amended return (Field 315-10=X).

008 ➤ Maximum Field Length Exceeded

009 ➤ Duplicate Field Number

010 ➤ Invalid Field Number

011 ➤ NOT USED

012 ➤ Invalid Field Sequence

013 ➤ Either Checking Account (Field 040) or Savings Account (Field 048) must be indicated when Bank Routing Number (Field 030) and Bank Account Number (Field 035) are present.

014 ➤ Primary SSN (Field 003) and Secondary SSN (Field 055) cannot duplicate each other.

- 015 ➤ *Depositor Account Number (Field 035) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.*
- 016 ➤ **Form 760PY**
 ➤ *The dates of residency for the Primary Taxpayer (Fields 310-1 and 310-2), for Filing Status 1 and 3 or for the Primary Taxpayer (Fields 310-1 and 310-2) and Secondary Taxpayer (Fields 310-3 and 310-4), for Filing Status 2 and 4 must be in the date format MMDDYYYY.*
- 017 ➤ **Form 760CG**
 ➤ *If the Primary Taxpayer is claiming an Age Deduction (Field 315-3, Line 4a), the Primary Taxpayer DOB (Field 0093, page 2) must be in the date format MMDDYY.*
 ➤ *If the Secondary Taxpayer is claiming an Age Deduction (Field 315-4, Line 4b), the Secondary Taxpayer DOB (Field 0095, page 2) must be in the date format MMDDYY.*
 ➤ **Form 760PY**
 ➤ *If the Primary Taxpayer is claiming an Age Deduction (Field 315-3, Line 38, Column B), the Primary Taxpayer DOB (Field 0050, Line 1, Schedule NPY) must be in the date format MMDDYYYY.*
 ➤ *If the Secondary Taxpayer is claiming an Age Deduction (Field 315-4, Line 38, Column A), the Secondary Taxpayer DOB (Field 0051, Line 1, Schedule NPY) must be in the date format MMDDYYYY.*
 ➤ **Form 763**
 ➤ *If the Primary Taxpayer is claiming an Age Deduction (Field 315-3, Line 33b, Column B), the Primary Taxpayer DOB (Field 870, Line 33a, Column B) must be in the date format MMDDYYYY.*
 ➤ *If the Secondary Taxpayer is claiming an Age Deduction (Field 315-4, Line 33b, Column A), the Secondary Taxpayer DOB (Field 875, Line 33a, Column A) must be in the date format MMDDYYYY.*
- 018 ➤ **NOT USED**
- 019 ➤ **Form 760CG**
 ➤ *Spouse's SSN (Field 055) is required if Filing Status (Field 305-3) equals: "2" or "3". Spouse SSN cannot equal all zeros.*
 ➤ **Forms 760PY and 763**
 ➤ *Spouse's SSN (Field 055) is required if Filing Status (Field 305-3) equals: "2", "3" or "4". Spouse SSN cannot equal all zeros.*
- 020 ➤ **Form 760CG and 760PY**
 ➤ *Total nonrefundable credits [Credit for Low Income (Field 475), Credit tax paid to another state (Field 480), and Credits from Schedule CR (Field 485)] cannot exceed Net Tax (Field 445).*
 ➤ **Form 763**
 ➤ *Total nonrefundable credits [Credit for Low Income (Field 475), Credit tax paid to another state (Field 480), and Credits from Schedule CR (Field 485)] cannot exceed Net Tax (Field 425).*
- 021 ➤ *Subtractions (Form 760CG, Field 315-8, Line 7; Form 760PY, Field 315-8, Line 9, Column B and/or Field 320-3, Line 9, Column A; Form 763, Field 315-8, Line 9) must be numeric or blank.*
- 022 ➤ *Primary Taxpayer First Name (Field 070-1) and Secondary Taxpayer First Name (Field 070-3) must be alpha. The only special character is a hyphen. One space is permitted between alpha characters. Primary Taxpayer Middle Name (Field 070-2) and Suffix (Field 060-3) and Secondary Taxpayer Middle Name (Field 070-4) and Suffix (Field 065-3) must be alpha. No space or numeric is allowed. When significant, Primary Taxpayer Last Name (Field 060-1) and Secondary Taxpayer Last Name (Field 065-1) must be alpha. The only special characters allowed are hyphen and apostrophe. No spaces are allowed between alpha characters.*

- *023** ➤ **Form 760CG**
Credit for Low Income (Form 760CG, Field 475, Line 21) must equal Credit amount (Schedule ADJ/CG Part 2, Field 0111, Line 17).
- **Form 760PY and 763**
Credit for Low Income (Form 760PY, Field 475, Line 18e; Form 763, Field 475, Line 19e) must equal Credit amount (Schedule NPY Part III, Field 0077, Line 10).

- 024** ➤ **Form 760CG, 760PY, and 763**
➤ Subtotal (Form 760CG, Field 315-1, Line 3; **Form 760PY**, Field 315-1, Line 8, Column B; **Form 763**, Field 315-1, Line 8) must equal Federal Adjusted Gross Income (Form 760CG, Field 310-5, Line 1; **Form 760PY**, Field 310-5, Line 6, Column B; **Form 763**, Field 310-5, Line 6) plus Additions (Form 760CG, Field 310-7, Line 2; **Form 760PY**, Field 310-7, Line 7, Column B; **Form 763**, Field 310-7, Line 7).
- **Form 760PY**, filing status 4
- Subtotal (**Form 760PY**, Field 315-2, Line 8, Column A) must equal Federal Adjusted Gross Income (**Form 760PY**, Field 310-6, Line 6, Column A) plus Additions (**Form 760PY**, Field 310-8, Line 7, Column A).

- 025** ➤ NOT USED

- 026** ➤ **Form 760CG**
➤ Total Additions, (Field 0059, Line 3, page 2) must equal Additions (Field 310-7, Line 2, page 1).
- **Form 760PY and 763**
➤ Total Additions (**Form 760PY**, Field 565, Line 36, Column B, page 2; **Form 763**, Field 565, Line 32, page 2) must equal Additions (**Form 760PY**, Field 310-7, Line 7, Column B, page 1; **Form 763**, Field 310-7, Line 7, page 1).
- **Form 760PY**, filing status 4
- Total Additions (**Form 760PY**, Field 570, Line 36, Column A, page 2) must equal Additions (**Form 760PY**, Field 310-8, Line 7, Column A, page 1).

- 027** ➤ **Form 760CG**
➤ Total Deductions (Field 0104, Line 9, page 2) must equal Deductions (Field 385, Line 12, page 1).
- **Form 760PY and 763**
➤ Total Deductions (Schedule NPY, Field 0153, Column B, Line 2) must equal Deductions (**Form 760PY**, Field 385, Line 13, Column B, page 1; **Form 763**, Field 385, Line 13, page 1).
- **Form 760PY**, filing status 4
- Total Deductions (Schedule NPY, Field 0154, Column A, Line 2) must equal Deductions (**Form 760PY**, Field 390, Line 13, Column A, page 1).

- 028** ➤ ERO PIN (Field 126) may not be significant if return type is on-line (Filed 049=O).

- *029** ➤ Taxpayer Prior Year FAGI (Field 330-1) or Spouse Prior Year FAGI (Field 330-2) must be valid if IRS PIN (IRS authentication record Field 035) or ERO PIN (Field 126) is not valid, unless it is an amended return (Field 315-10=X) and/or the return has been prepared by a paid tax preparer (Field 305-32=X).

- *030** ➤ Taxpayer Prior Year FAGI (Field 330-1) or Spouse Prior Year FAGI (Field 330-2) must be valid if return is a state only return (Field 019=SO) and ERO PIN (Field 126) is not significant, unless it is an amended return (Field 315-10=X) and/or the return has been prepared by a paid tax preparer (Field 305-32=X).

- *031** ➤ Form 760CG, page 2
➤ If Other subtractions amount (Fields 064, 066, and 068) is greater than zero, then corresponding code (Fields 063, 065, and 067) must be valid.

- 032 ➤ NOT USED
- *033 ➤ If a return is transmitted by May 1, the direct debit date (Field 027) cannot be older than the transmission date (Field 023-3), minus 3.
- *034 ➤ Warehouse of direct debit is not available for returns filed after May 1. If a return is transmitted after May 1, the direct debit date (Field 027) must equal the transmission date (Field 023-3).
- 035 ➤ NOT USED
- 036 ➤ NOT USED
- 037 ➤ NOT USED
- 038 ➤ Invalid Software Developer Code (Field 300-1).
- 039 ➤ Federal Data Flag (Field 305-1) must equal "V".
- 040 ➤ Virginia Form Code (Field 305-2) is a required field and must equal "L", "P" or "N".
- 041 ➤ **Form 760CG**
➤ Filing Status (Field 305-3) is a required field and must equal: "1", "2" or "3".

➤ **Forms 760PY and 763**
➤ Filing Status (Field 305-3) is a required field and must equal: "1", "2", "3" or "4".
- 042 ➤ **Form 760PY**
➤ When Filing Status (Field 305-3) equals "1", "2" or "3", Column A* of **Form 760PY** should not be greater than zero. Field numbers for column A are: 0051, 0053, 0055, 0057, 0059, 0061, 310-6, 310-8, 315-2, 315-4, 320-3, 320-4, 355, 365, 380, 390, 400, 410, 535, 550, 560, 570, 575, 585, 590, 600, 605, 615, 625, 635, 645, 655, 665, 675, 755, 760, 765, 770, 775, 780, 785, 825, 830, 835, 840, 845, 850, 855, 895, 900, 905, 910, 915, 920, and 925.
- 043 ➤ Head of Household box (Field 305-4) should only be significant if Filing Status (Field 305-3) equals "1".
- 044 ➤ When Head of Household box (Field 305-4) is significant and Filing Status (Field 305-3) equals "1", secondary SSN (Field 055) must not be significant.
- 045 ➤ NOT USED
- 046 ➤ NOT USED
- 047 ➤ NOT USED
- 048 ➤ NOT USED
- 049 ➤ NOT USED
- 050 ➤ NOT USED
- 051 ➤ NOT USED
- 052 ➤ **Form 763**
➤ Subtractions (Field 315-8) on Line 9 of Page 1 of tax form must equal Total Subtractions (Field 670) on Line 40 of page 2 of tax form.
➤ **Form 760PY**
➤ Line 9, column B (Field 315-8) must equal line 45, column B (Field 670); Line 9, column A (Field 320-3) must equal line 45, column A (Field 675).
- 053 ➤ NOT USED

- 054** ➤ **Form 760CG**, Line 10 and **Form 763**, Line 44
- The Virginia Itemized Deductions (Field 370) must be the difference between Total Federal Itemized Deductions (Field 320-5) and State and Local Income Taxes (Field 320-6).
- **Form 760PY**, Line 47c
- The Allowable Virginia Itemized Deductions (Field 715) must be the difference between Total Federal Itemized Deductions paid while a Virginia Resident (Field 705) and State and Local Income Taxes paid while a Virginia Resident (Field 710)
- 055** ➤ **Form 760PY**, Line 11b
- The Itemized Deductions in Column A (Field 365, Line 11 b) plus Column B (Field 360, Line 11b) must equal Virginia Itemized Deductions (Field 715, Line 47c).
- 056** ➤ **Form 760CG**, Line 10
- If Itemized Deductions (Field 320-5) are not claimed and taxpayer is not claimed as a dependent on another's return (Field 305-15), the Standard Deduction (Field 370) must equal:
- \$3,000 if filing status (Field 305-3) equals "1"
- \$6,000 if filing status (Field 305-3) equals "2"
- \$3,000 if filing status (Field 305-3) equals "3"
- **Form 760PY**, Line 46d
- If Itemized Deductions (Field 360 and/or Field 365) are not claimed and taxpayer is not claimed as a dependent on another's return (Field 305-15), the Standard Deduction (Field 695) must equal:
- \$3,000 if filing status (Field 305-3) equals "1"
- \$6,000 if filing status (Field 305-3) equals "2" or "4"
- \$3,000 if filing status (Field 305-3) equals "3"
- **Form 763**, Line 41
- If Itemized Deductions (Field 370) are not claimed and taxpayer is not claimed as a dependent on another's return (Field 305-15), the Standard Deduction (Field 880) must equal:
- \$3,000 if filing status (Field 305-3) equals "1"
- \$6,000 if filing status (Field 305-3) equals "2"
- \$3,000 if filing status (Field 305-3) equals "3" or "4"
- 057** ➤ NOT USED
- 058** ➤ NOT USED
- *059** ➤ **Form 760CG**, Line 14
- Virginia Taxable Income (Field 405) must be the difference between Virginia Adjusted Gross Income (Field 320-2) and Subtotal (Field 395) unless the filing threshold is met. If the filing threshold is met, Virginia Taxable Income (Field 405) may be zero, negative, or blank. The filing thresholds are met if:
- Filing Status = 1 and Virginia Adjusted Gross Income is less than \$11,250.
- Filing Status = 2 and Virginia Adjusted Gross Income is less than \$22,500.
- Filing Status = 3 and Virginia Adjusted Gross Income is less than \$11,250.
- **Form 760PY**, Line 15 Column B
- Virginia Taxable Income (Field 405) must be the difference between Virginia Adjusted Gross Income (Field 320-2) and Subtotal (Field 395) unless the filing threshold is met. If the filing threshold is met, Virginia Taxable Income (Field 405) may be zero, negative, or blank. The filing thresholds are met if:
- Filing Status = 1 and Virginia Adjusted Gross Income is less than \$11,250.
- Filing Status = 2 or 4 and Virginia Adjusted Gross Income in column A plus column B is less than \$22,500.
- Filing Status = 3 and Virginia Adjusted Gross Income is less than \$11,250.
- **Form 760PY**, Line 15 Column A
- Virginia Taxable Income (Field 410) must be the difference between Virginia Adjusted Gross Income (Field 320-4) and Subtotal (Field 400) unless the filing threshold is met. If the filing

threshold is met, Virginia Taxable Income (Field 410) may be zero, negative, or blank. The filing thresholds are met if:

- *Filing Status = 1 and Virginia Adjusted Gross Income is less than \$11,250.*
- *Filing Status = 2 or 4 and Virginia Adjusted Gross Income in column A plus column B is less than \$22,500.*
- *Filing Status = 3 and Virginia Adjusted Gross Income is less than \$11,250.*
- **Form 763, Line 15**
- *Virginia Taxable Income (Field 405) must be the difference between Virginia Adjusted Gross Income (Field 320-2) and Subtotal (Field 395) unless the filing threshold is met. If the filing threshold is met, Virginia Taxable Income (Field 405) may be zero, negative, or blank. The filing thresholds are met if:*
- *Filing Status = 1 and Virginia Adjusted Gross Income is less than \$11,250.*
- *Filing Status = 2 and Virginia Adjusted Gross Income is less than \$22,500.*
- *Filing Status = 3 or 4 and Virginia Adjusted Gross Income is less than \$11,250.*

- 060** ➤ **Form 760CG, Line 15**
- *Tax (Field 425) must equal Taxable Income (Field 405) multiplied by the appropriate tax rate.*
 - **Form 760PY, Line 16**
 - *Form Tax (Field 425, column B) must equal Taxable Income (Field 405, column B) multiplied by the appropriate tax rate.*
 - *Tax (Field 585, column A) must equal Taxable Income (Field 410, column A) multiplied by the appropriate tax rate.*
 - **Form 763, Line 18**
 - *Tax (Field 425) must equal Nonresident Taxable Income (Field 420) multiplied by the appropriate tax rate.*
- 061** ➤ *NOT USED*
- 062** ➤ *NOT USED*
- 063** ➤ *NOT USED*
- 064** ➤ **Form 760CG, Line 26**
- *If Overpayment Amount (Field 500, line 26) is significant and Adjustments/Contributions (Field 515, line 28) is greater than Overpayment Amount, then Amount You Owe (Field 525) must be greater than zero.*
- 065** ➤ **Form 760PY, Line 24**
- **Form 763, Line 25**
 - *If Contributions and Consumer's Use Tax (Field 515) are significant, Schedule NPY must be present.*
- 066** ➤ *NOT USED*
- 067** ➤ **Form 760CG**
- *If Total Payments and Credits (Field 490) are greater than Net Tax (Field 445), and the Amount to Credit to Next Year's Tax (Field 510), plus Adjustments and Contributions (Field 515) are equal to Overpayment Amount (Field 500), the Refund (Field 530) cannot be greater than zero.*
 - **Form 760PY**
 - *If Total Payments and Credits (Field 490) are greater than Total Tax (Field 445), and the total of Amount to Credit to Estimated Income Tax (Field 510 and 535), plus Contributions and Consumer's Use Tax (Field 515) are equal to Overpayment Amount (Field 500), the Refund (Field 530) cannot be greater than zero.*
 - **Form 763**
 - *If Total Payments and Credits (Field 490) are greater than Income Tax (Field 425), and the total of Amount to Credit to Estimated Income Tax (Field 510), plus Contributions from Schedule NPY (Field 515) are equal to Overpayment Amount (Field 500), the Refund (Field 530) cannot be greater than zero.*

- 068 ➤ **Form 760CG**
➤ If Total Payments and Credits (Field 490) are greater than Net Tax (Field 445), and the total of Applied to Estimated Tax (Field 510), plus Adjustments (Field 515) is less than Overpaid (Field 500), then Refund (Field 530) must be greater than zero.
➤ **Form 760PY**, Line 27
➤ If Total Payments and Credits (Field 490) are greater than Total Tax (Field 445), and the total of Applied to Estimated Tax (Field 510 and 535), plus Contributions and Consumer's Use Tax (Field 515) is less than Overpaid (Field 500), then Refund (Field 530) must be greater than zero.
➤ **Form 763**, Line 28
If Total Payments and Credits (Field 490) are greater than Total Tax (Field 425), and the total of Applied to Estimated Tax (Field 510), plus Contributions and Consumer's Use Tax (Field 515) is less than Overpaid (Field 500), then Refund (Field 530) must be greater than zero.
- 069 ➤ **Form 760CG**
➤ If Total Payments and Credits (Field 490) equal Net Tax (Field 445), then the following fields cannot be greater than zero: Tax You Owe (Field 495), Overpayment Amount (Field 500), Amount to credit to next year's tax (Field 510) or Refund (Field 530).
➤ **Form 760PY**
➤ If Total Payments and Credits (Field 490) equals Total Tax (Field 445), then the following fields cannot be greater than zero: Income Tax You Owe (Field 495), Overpayment Amount (Field 500), Amount to credit to next year's tax (Field 510 and 535) or Refund (Field 530).
➤ **Form 763**
➤ If Total Payments and Credits (Field 490) equals Total Tax (Field 425), then the following fields cannot be greater than zero: Income Tax You Owe (Field 495), Overpayment Amount (Field 500), Amount to credit to next year's tax (Field 510) or Refund (Field 530).
- 070 ➤ For each occurrence of Form W-2, Virginia State Withholding (Fields 400, 470, 520, or 570) cannot be greater than 25% of Wages (Fields 390, 460, 510, or 560).
- 071 ➤ For each occurrence of Form 1099-R, Virginia State Withholding (Field 240 or 280) cannot be greater than 25% of Gross Distribution (Field 110).
- 072 ➤ For each occurrence of Form W-2G, Virginia State Withholding (Field 210) cannot be greater than 25% of Gross Distribution (Field 40).
- 073 ➤ **Form 760CG**, Line 25
➤ Form PY, Line 20 and Line 26
➤ If Total Payments and Credits (Field 490) are less than Total Tax (Field 445), then Income Tax You Owe (Field 495) and Amount you Owe (Field 525) must be significant.
➤ **Form 763**, Line 21 and Line 27
➤ If Total Payments and Credits (Field 490) are less than Total Tax (Field 425), then Income Tax You Owe (Field 495) and Amount you Owe (Field 525) must be significant.
- 074 ➤ For each occurrence of Form 1099-MISC, Virginia State Withholding (Field 079 or 083) cannot be greater than 25% of State Income (Field 082 or 086).
- 075 ➤ Administrative reject. Contact the VATAX Electronic Filing Help Desk at 804/367-6100 or elfcoordinator@tax.virginia.gov.
- 076 ➤ NOT USED
077 ➤ NOT USED
078 ➤ NOT USED
079 ➤ NOT USED

- 080 ➤ **Form 760CG**, Line 7
- Total Other Subtractions (Field 315-8) on 760CG, page 1, line 7 and Total Subtractions (Field 0069) on 760CG, page 2, line 7 must equal the sum of Income from obligations or securities of the US (Field 0060) on 760CG, page 2, line 4, plus Disability Income (Field 0061) on 760CG, page 2, line 5, Fixed Date Conformity (Field 0062) on 760CG, page 2, Line 6a, plus all Other Subtractions (Fields 0064, 0066, and 0068) on 760CG, page 2 lines 6b through 6d.

- 081 ➤ **Form 760CG**, Line 9
- Virginia Adjusted Gross Income (Field 320-2) must equal the difference between Line 3 Subtotal (Field 315-1) and Line 8 Subtotal (Field 320-1).

- 082 ➤ **Form 760CG**, Line 16
- Spouse Tax Adjustment (Field 440) may not exceed \$259.

- 083 ➤ **Form 760CG**, Line 16
- Filing Status (Field 305-3) must equal 2 when the Spouse Tax Adjustment (Field 440) is greater than zero.

- 084 ➤ If Credit for tax paid to another state (Form 760CG, Field 480, Line 22) is greater than 0 and Credit (Schedule OSC, Field 0060, Line 10) is greater than 0 , then state abbreviation for which tax credit is being taken (Schedule OSC, Field 0056, Line 6) must be valid. If Credit for tax paid to another state (Form 760CG, Field 480, Line 22) is greater than 0 and Credit (Schedule OSC, Field 0070, Line 20) is greater than 0, then state abbreviation for which tax credit is being taken (Schedule OSC, Field 0066, Line 16) must be valid. If Credit for tax paid to another state (**Form 760PY**, Field 480, Line 18f; **Form 763**, Field 480, Line 19f) is greater than 0 and Credit (Schedule NPY, Field 0096, Part IV, Line 8) is greater than 0, then state abbreviation for which tax credit is being taken (Schedule NPY, Field 0087, Line 3) must be valid.

- 085 ➤ Return Sequence Number (Field 023) must be numeric.

- 086 ➤ NOT USED
- 087 ➤ NOT USED
- 088 ➤ NOT USED
- 089 ➤ NOT USED
- *090 ➤ **Form 760CG**, Line 18a plus Line 18b
- **Form 760PY**, Line 18a plus Line 18b
- **Form 763**, Line 19a plus Line 19b
- Virginia Income Tax Withheld (Field 450 plus 455) must be equal to or less than State Income Tax from Form W-2 (Fields 0400+ 0470+0520+0570) and/or Form W-2G (Field 0210) and/or Form 1099-R (Field 0240 and 0280) and/or 1099-MISC (Fields 079 and 083) and/or VA Form VK-1(Field 064) when the State Name (W-2 Field 0370 and 0440 and 0490 and 0540, W-2G Field 0200, 1099-R Field 0246 and 0286, or 1099-MISC Field 080 and 084) equals VA.

- 091 ➤ NOT USED
- 092 ➤ NOT USED
- 093 ➤ NOT USED
- 094 ➤ NOT USED
- 095 ➤ NOT USED

- 096 ➤ Each data record can only contain one generic record.

- 097 ➤ NOT USED
- 098 ➤ NOT USED

- 099 ➤ **Form 760CG**, Line 24
➤ **Form 760PY**, Line 19
➤ **Form 763**, Line 20
➤ *Total payments and credits (760CG line 24, Field 490; 760PY line 19, Field 490; 763 line 20, Field 490) must be the sum of all payments and credits (760CG lines 18a-Field 450, line 18b-Field 455, line 19-Field 465, line 20-Field 470, line 21-Field 475, line 22-Field 480, and line 23-Field 485; **Form 760PY** lines 18a-Field 450, line 18b-Field 455, line 18c-Field 465, line 18d-Field 470, line 18e-Field 475, line 18f-Field 480, and line 18g-Field 485; 763 lines 19a-Field 450, line 19b-Field 455, line 19c-Field 465, line 19d-Field 470, line 19e-Field 475, line 19f-Field 480, and line 19g-Field 485).*
- 100 ➤ *If Direct Debit (Field 024=2), Amount You Owe (Field 525) must be greater than 0, direct debit date (Field 027) must be in date format YYYYMMDD, direct debit amount (Field 028) must be greater than 0 and cannot exceed Amount You Owe (Field 525), Routing and Transit Number (Field 030) must be valid, and bank account number (Field 035) must be valid.*
- 101 ➤ **NOT USED**
102 ➤ **NOT USED**
103 ➤ **NOT USED**
104 ➤ **NOT USED**
105 ➤ **NOT USED**
106 ➤ **NOT USED**
107 ➤ **NOT USED**
108 ➤ **NOT USED**
109 ➤ **NOT USED**
110 ➤ **NOT USED**